

# PROJECT GIVING BACK

England & Wales · Charity number 1198478

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2022-03-31

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

## Contact

---

**Address** 6 Floor  
25 Farringdon Street  
London

**Phone** 020 3576 1951

**Email** [info@givingback.org.uk](mailto:info@givingback.org.uk)

**Website** [www.givingback.org.uk](http://www.givingback.org.uk)

## Activities

---

**Objects:** FOR THE PUBLIC BENEFIT, TO ADVANCE SUCH CHARITABLE PURPOSES OR CHARITABLE INSTITUTIONS, IN SUCH MANNER AND IN SUCH PROPORTIONS, AS THE TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION DETERMINE, AND IN PARTICULAR TO PROVIDE FUNDING AND ASSISTANCE TO OTHER CHARITABLE INSTITUTIONS (REGISTERED WITH THE CHARITY COMMISSION OF ENGLAND AND WALES), COMMUNITY INTEREST COMPANIES AND SUCH OTHER ORGANISATIONS THAT ARE NOT OPERATING WITH A PROFIT SEEKING MOTIVE, WHOM WISH TO DEVELOP AND EXHIBIT A GARDEN EXHIBITION AT THE ROYAL HORTICULTURAL SOCIETY CHELSEA FLOWER SHOW.

**Activities:** Makes grants to organisations

## Classification

---

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

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£5,264,866	£4,646,748	£2,222,353	4
2024-05-31	£6,862,872	£6,522,254	£1,604,235	3
2023-05-31	£8,208,261	£6,944,644	£1,263,617	2

## Trustees

Name	Role	Appointed
<b>Rosemary Atkins</b>	Chair	2022-03-31
Alexandra Denman		2022-03-31
Arne Jens Maynard		2022-03-31
Mark William Fane		2022-03-31

**PROJECT GIVING BACK**

England & Wales - Charity number 1198478

---

# Accounts

---

# Trustees' Report & Financial Statements

FOR THE YEAR ENDED 31 MAY 2025



CHARITY NUMBER: 1198478



	A MESSAGE FROM OUR TRUSTEES	4		4.6 Going concern	
				4.7 Related party transactions	
	SECTION 1 Our impact	6		SECTION 5 Our governance	43
				5.1 Our trustees and management team	
				5.2 Our charity's governing document	
				5.3 Our governance and compliance approach	
				5.4 Board composition and activity	
				5.5 Risk management	
				5.6 Related parties, managing independence and interests	
	SECTION 2 Our purpose	26		SECTION 6 Our people	50
	2.1 Our founding ethos			6.1 Our team	
	2.2 Our purpose and public benefit			6.2 Training and development	
	2.3 Our values			SECTION 7 Our grantmaking approach	52
	SECTION 3 Our strategy	29		7.1 Grantmaking policy	
	3.1 Our vision and purpose			7.2 Grant conditions	
	3.2 Our objectives and strategy			7.3 Grant management	
	3.3 Our core activities				
	SECTION 4 Our financial review	40			
	4.1 Financial review				
	4.2 Our source of funding				
	4.3 Reserves policy and cash flow				
	4.4 Remuneration				
	4.5 Charitable commitments				



SECTION 8	54	SECTION 13	61
Statement of trustees responsibilities		Accounting policies	
SECTION 9	55	SECTION 14	63
Independent auditors report		Notes to the financial statements	
SECTION 10	58	SECTION 15	70
Statement of financial activities		Administrative details	
SECTION 11	59		
Balance sheet			
SECTION 12	60		
Statement of cash flows			

# A message from our Trustees

On behalf of our Board of trustees, we are pleased to report on another wonderful year of funding gardens for good causes at the RHS Chelsea Flower Show in May 2025. This year we funded 10 gardens for a range of charities, and as trustees we continue to be blown away by the creativity, dedication and heart behind these gardens. They don't just showcase gardening excellence - they tell powerful stories, shining a bright light on the incredible charities behind them.

This year's cohort of gardens and causes sparked conversations across a diverse range of topics: from the importance of access for all to hospice care, to the necessity for art in the national curriculum; from the importance of seagrass for the biodiversity of our oceans and lochs, to raising awareness of the work needed to restore native British rainforests; from celebrating the unique qualities of people living with Down's syndrome, to the transformative effects a second chance in horticulture provides to women in prison. Each garden carried a message that taught us something and moved us deeply.

Those messages didn't stop at the gates of Chelsea. Millions watched on the BBC, and thousands more read about these causes in the press. In fact, PGB-supported gardens featured in over 2,400 articles this year - a 35% increase on last year.

The real legacy, however, lives on in the communities. Over the summer, six of the gardens have already been fully relocated to their sites around the country. Communities get actively involved to receive the garden and benefit from it, and we hear stories back that demonstrate real impact and transformation. The remaining four gardens will all have been finalised by the time we file this document, which is the fastest complete set of relocations we've ever achieved.

In total PGB has now funded 52 gardens over the course of the last four years, all thanks to the extraordinary vision and generosity of our philanthropic founders. They continue to prefer to remain out of the spotlight and

instead ensure the focus remains on the charities and their stories. On behalf of the entire PGB family, we extend our heartfelt thanks to them for making this all possible.

However, as some say, all good things must come to an end. We have now completed our grant making activity and next year will be our final year. We have taken the decision to close the charity in 2027 once we finalise our work on ensuring a lasting legacy.

By then, Project Giving Back will have funded over 60 gardens for over 60 amazing charities. This is a wonderful achievement, and we look forward to celebrating together in 2026.

On behalf of the Project Giving Back Board of Trustees

*Rosie Atkins*

Rosie Atkins  
Chair, on behalf of  
Project Giving Back's Trustees

10 December 2025





We support gardens  
for good causes.



Project Giving Back is a unique grant-making scheme that funds gardens for good causes at the RHS Chelsea Flower Show. PGB funding provides an incredible opportunity for charities to raise awareness and support of their work at the world's most famous horticultural event.

This year we are supporting 15 gardens that capture and draw attention to a range of charitable organisations, community interest groups, and educational programmes across the UK.



PGB's Trustees (L to R), Alexandra Denman, Arne Maynard, Rosie Atkins and Mark Fane at The RHS Chelsea Flower Show 2024.



SECTION 1

Our impact



Designed by

## Nick Burton & Duncan Hall

Down's Syndrome Scotland is a small committed charity, established in 1982 to support people with Down's syndrome, their families and their carers. It also supports professionals who work with people with Down's syndrome in health, social care and education. Its mission is to help everyone it works with to reach their fullest potential, to celebrate that potential, and to influence public policy. It is the only charity in Scotland dedicated solely to supporting people with Down's syndrome and their families and carers.

The garden was designed as an immersive, semi-wooded garden celebrating the unique qualities of people with Down's syndrome. It aims to spark conversations about the barriers faced by people with Down's syndrome who still often experience stigma despite recent progress.

## Relocation

The garden has now been transported to its permanent home with the charity Watch US Grow in Palacerigg Country Park, Cumbernauld, North Lanarkshire.

Here it will be maintained and enjoyed weekly by the Watch US Grow community, where adults with additional support needs are provided opportunities to gain new skills, grow in confidence and become more independent.



“

Nothing could have prepared us for the waves of love and kindness that would wash over us at the greatest flower show in the world.

There are so many metrics I could point to that validate the success of our participation – whether that's been in the astonishing growth in people following us across our online platforms, the raft of new corporate relationships we secured, the incredible media coverage we generated for our cause or our two amazing awards. All of this was made possible because of our two garden designers and the generosity and unconditional support of the wonderful Project Giving Back team.

Eddie McConnell, Chief Executive,  
Down's Syndrome Scotland

Down's Syndrome  
Scotland signed a new 5  
year corporate partnership  
during the show week...







Designed by

Jo Thompson

The Glasshouse is a pioneering social enterprise giving second chances to women prisoners reaching the end of their sentence through horticultural training and employment. The project has a 0% reoffending rate. It is based at East Sutton Park prison, but aims to expand to every women's prison by 2030.

The garden is an immersive space celebrating feminine strength and the healing power of nature, inspired by the women of The Glasshouse programme. At its heart is a translucent elliptical pavilion designed by Holloway Studio, formed from recycled acrylic in a four-colour botanical tint. This elegant structure offers a safe space for reflection and support.

## Relocation

The garden has been relocated to HMP Downview, a women's closed prison in Surrey. Here it will be maintained by the women prisoners, and will provide the opportunity for horticultural learning, as well as a place to heal and reflect.



“

Being part of RHS Chelsea has had a truly profound impact for The Glasshouse. Not only did we reach new audiences and introduce our work to many more people alongside the concept of second chances through work and training after prison, but also our team loved being part of the process and the event and grew in confidence and self-belief. We met many potential clients and funders and we hope this will lead to a pipeline of work and funding that will help our organisation grow.

Kali Hamerton-Stove, co-founder,  
The Glasshouse

The garden was officially opened on press day by Baroness Hale and nine senior women from the UK justice system, helping to raise the prominence of this issue.





Designed by  
**Joe Perkins**

The King's Trust believes that every young person should have the chance to succeed, no matter their background or the challenges they are facing. It helps young people from disadvantaged communities and those facing the greatest adversity by supporting them to build the confidence and skills to live, learn and earn.

The garden imagines a volcanic landscape, showcasing how pioneer plants can thrive in challenging conditions. This environment symbolises the resilience of young people supported by The King's Trust, reflecting how they overcome adversity and flourish. The theme of seeds throughout the garden reflects life, growth and optimism for the future, drawing a parallel with the potential within young people to thrive when given the right support.

## Relocation

The garden has now become an outdoor learning and garden space for students at Uxbridge College, West London, including young people enrolled on King's Trust programmes.



“

Thanks to the generous support of Project Giving Back, our Seeding Success garden offered a unique opportunity to showcase the resilience and potential of the young people we support. The brand awareness, media coverage and new connections it generated have already opened valuable opportunities to support us in our mission helping young people gain the confidence and skills they need to get ready for work, and to take control of their future.

Jonathan Townsend, UK Chief Executive of  
The King's Trust

Young people supported by The King's Trust were involved at every stage of the garden's development. The charity successfully raised funds at its evening events.





Designed by

Nicola Oakey

SongBird Survival is an independent charity that is working to solve the ecological crisis for songbirds through scientific research. It investigates the causes of decline and develops solutions, working to change the future for songbirds and make a lasting, positive impact amid this urgent ecological emergency.

The garden highlights how gardeners can support the UK's declining songbird populations, which have declined by over 50% in the past 50 years. It centres around the narrative of a bird's daily life, creating an immersive space to engage with the fascinating lives of songbirds.

## Relocation

The garden has been relocated to the Neighbourhood Network Charity, who manage a bustling community centre in Bransholme, Kingston-upon-Hull.



“

The experience will be a defining landmark for SongBird Survival. We engaged with thousands of visitors face-to-face, reached millions through national media, and saw our message – the urgent crisis facing songbirds – land in a way that facts alone couldn't achieve. For a small charity, that level of exposure isn't possible through traditional campaigns.

Sue Morgan, CEO, SongBird Survival

The charity raised funds through hosting two events during show week.

Although a relatively small charity, their cause caught the attention of celebrities such as Alison Steadman.





Designed by

Zoe Claymore

For more than a century The Wildlife Trusts have been saving wildlife and wild places, and bringing people closer to nature. As a movement of 46 charities across the UK, Alderney and Isle of Man, wherever you are, Wildlife Trust people, places and projects are never far away.

Inspired by the ambitious 100-year mission of The Wildlife Trusts and Aviva to bring rainforests back to the British Isles, the garden evokes the wild and wet woodlands that once blanketed a fifth of our country but now only covers about 1%.

## Relocation

The garden has been relocated to The Bristol Zoo Project, and will continue to provide ongoing learning opportunities for visitors about British rainforests.



“

Highlights of being at the show included people coming up to us and quoting our very own rainforest stats back at us, showing the impact this garden had.

Craig Bennett, Chief Executive, The Wildlife Trusts

The charity had one of the most successful media campaigns of the gardens we've funded, with over 940 press mentions, as well as 29 pieces of broadcast media during show week.





Designed by

Allon Hoskin & Robert Beaudin

Pathway is the UK's leading homeless and inclusion health charity. It exists to improve the health of people experiencing homelessness and other severe social exclusion. It works collaboratively with the NHS and other partners to develop better models of care to meet the complex needs of vulnerable groups.

Inspired by the work Pathway does to support people out of homelessness, the garden is built using recycled and upcycled materials. Key features are the sculptural mycelium structures, made from recycled flower show waste. They symbolise Pathway's life-sustaining networks that nurture recovery, just as mycelium - the 'root system' of fungi - provides a natural fungal network in woodland ecosystems.

## Relocation

The garden is now permanently relocated to the Shekinah Centre in Plymouth, a community-based day centre supporting people experiencing homelessness with a full range of services and activities.



“

The Pathway Garden touched my soul. The twists and turns of life are so hard and I truly know that your work is so vital - I have my family and the thought of homeless people going through sickness really hit me.

Visitor to The Pathway Garden at RHS Chelsea 2025

Beneficiaries of the charity who volunteered at the show were overwhelmed by the support of Chelsea visitors for those who are homeless. That kindness continues to be felt at the Shekinah Centre.





Designed by

Tom Hoblyn

Hospice UK is the national champion for hospices, fighting to make sure hospice care is there for all who need it. It represents more than 200 hospices across the UK, working to ensure they are able to deliver the best, most personalised care, today and in the future.

The garden is a celebration of life and the connections we share, making it a fitting tribute to the essential work of hospice care. It draws on the spirit of Mediterranean landscapes, showing how thoughtfully designed spaces play a crucial role in providing comfort at the end of life.

## Relocation

The garden is being relocated to St Cuthbert's Hospice in Durham where it will nurture patients, their families and healthcare staff.



“

The garden helped raise awareness of our work, build new partnerships and engage a wide audience, as well as helping deepen understanding of hospice care. It also provided a space for our community to come together, reflect, and remember. Together, we have created a lasting legacy that continues at St Cuthbert's Hospice.

Toby Porter, Chief Executive,  
Hospice UK

The charity secured £50k in sponsorship for its 'out of hours' events allowing it to host guests at two evening events and one business breakfast





Designed by

Ryan McMahon

Seawilding is the UK's first community-led native oyster and seagrass restoration project. Based in Loch Craignish, Argyll and Loch Broom, Wester Ross, the charity is fighting for more sustainable management of inshore marine habitats by engaging and empowering local communities. They aim to restore biodiversity, sequester carbon and create green jobs.

Inspired by the landscape of Loch Craignish on Scotland's west coast, this garden reflects the home of the Seawilding project. The rugged coastline supports a rich marine environment where efforts focus on restoring two keystone species— seagrass (*Zostera marina*) and native oysters (*Ostrea edulis*).

## Relocation

The garden has now travelled back to Loch Craignish, relocated to a public green space in the centre of Ardfern village that is used for community events.



“

The opportunity enabled us to shine a spotlight on Scottish coastal biodiversity, in gloriously creative form, to an audience of millions of enthusiastic people.

Danny Renton, CEO, Seawilding

For a small charity based in a remote part of Scotland, the opportunity to increase awareness was incredible. Their broadcast and print coverage reached an estimated audience of over 40 million.





Designed by

Katy Terry

The ADHD Foundation was a neurodiversity charity, offering support to the one in five of us with neurodevelopmental conditions such as ADHD, Autism, Dyslexia, Dyscalculia, OCD and Tourette's Syndrome.

Inspired by designer Katy Terry's own ADHD diagnosis, the garden celebrates how plant diversity mirrors human diversity, encouraging visitors to 'think differently about thinking differently.' The richly layered environment features a unique tree, shrubs and planting combinations that reflect the individuality of the one-in-five people with neurodivergent conditions. An artwork of five steel-mesh umbrellas representing the ADHD Foundation's emblem of neurodiverse inclusion hang above, connecting symbolically with umbellifers in the planting.

## Relocation

The garden has been relocated to The University of Liverpool to support their neurodiverse student and staff community.



“

To see the ADHD Foundation Neurodiversity Charity represented on such a world-renowned stage was profoundly moving. The opportunity significantly increased our reach, strengthened our community, and amplified our voice at a national level.

Stephen Ortega, Projects Manager, The ADHD Foundation Neurodiversity Charity.

The response of visitors at the show to talk about their experiences of ADHD either personally or through their family and friends highlighted the important need for support for all affected.





Designed by

Nigel Dunnett

Hospitalfield is an arts centre in Angus, Scotland, dedicated to contemporary art and ideas. It supports artists in their working lives through its renowned artist residency programmes and commissioning opportunities. It also champions the teaching and learning of the arts, inspiring and nurturing the creative health of young people.

The garden takes inspiration from the coastal location of Hospitalfield in North East Scotland on a fragile sand dune coastline. The colours, forms and ecologies of this sparkling Scottish dunescape are the starting point for a highly abstracted, sculptural design, focusing on dramatic dune topography and resilient coastal planting.

## Relocation

The garden's permanent home is at Ladyloan Primary School, situated close to Hospitalfield and next to the beach in Arbroath.



“

It has brought great visibility to our organisation and there is a huge legacy for Hospitalfield that we must now set about building upon, not to mention the wonderful garden that is now nestled in its new home at Ladyloan School.

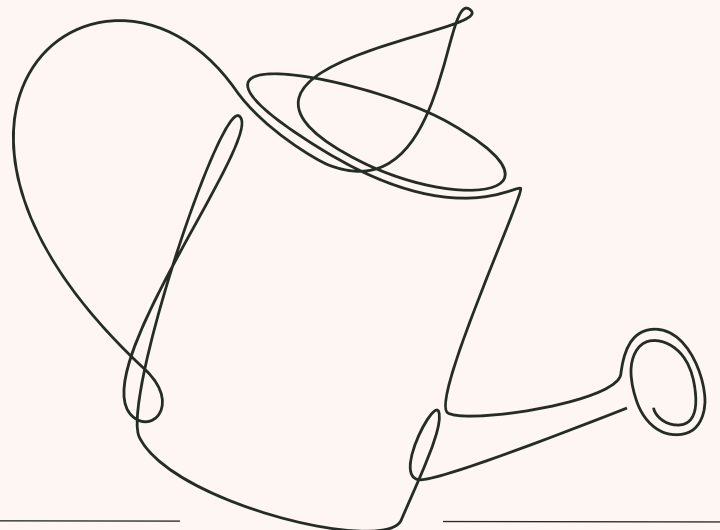
Lucy Byatt, Director, Hospitalfield Arts

The importance of art in the curriculum was a key element of the messaging of this garden. Providing the garden including the heated bothy to a local primary school after the show will make a big difference to those children.

## SECTION 2

## Our purpose

- We provide grants to fund gardens for good causes, using philanthropic donations from our founders
- Over five years we will sponsor over 60 gardens for good causes at the RHS Chelsea Flower Show
- The platform of the show allows charities to raise significant awareness for their cause
- All the gardens go on to be relocated around the UK after the show, providing ongoing benefit



## 2.1 Our founding ethos

Project Giving Back (PGB) was founded on the vision of two private philanthropists who wanted to give back by supporting a wide range of charitable causes, and ensure their giving had an impact.

They believe that gardens have the power to change lives. As a result the charities who are granted the opportunity to stage a garden at the RHS Chelsea Flower Show can benefit from: increased awareness of their cause, opportunities to raise funds, and the chance to experience a world renowned flower show with their members and benefactors. However, the charity is also gifted the garden as part of the grant and they therefore have the opportunity to rehome the garden to a site around the country where it will live on. There it can provide a space for members of the charity and often the wider public to: learn, grieve, contemplate, play, nurture or simply just to be together.

## 2.2 Our purpose and public benefit

Through its grants, Project Giving Back gives UK-based charities and other charitable organisations the chance to apply for a fully-funded (or for 2026 a match-funded) garden at the RHS Chelsea Flower Show, subject to

the usual RHS selection process. This provides charitable organisations a unique opportunity to raise awareness of and support for their work at the world's most famous horticultural event.

In understanding its activities, the trustees have had regard to the Charity Commission guidance on public benefit.

Grants for the RHS Chelsea Flower Show in 2026 have now been awarded, and no further applications are being considered as the charity will have reached its target of funding at least 60 gardens.

A key element of the application to PGB has been the relocation site. These sites are geographically diverse and range from public parks to hospitals, from schools to hospices, and from botanic gardens to a sexual health clinic, to ensure lasting public benefit.

## 2.3 Our values

We recognise that being a grantmaking charity comes with responsibility. It's vital that we behave and act in a way that remains true to our founding ethos and enables the best outcomes for everyone with whom we work. We are guided by three core values - integrity, innovation, and collaboration.

### INTEGRITY

- We are honest
- We are fair
- We manage conflicts of interest
- We are transparent in our grant-making
- Our trustees are dedicated

### INNOVATION

- We are not afraid to try new ideas
- We seek to support smaller charities, and charities across the range of causes
- We seek to give opportunities to less experienced designers

### COLLABORATION

- We provide mentoring and regular information events
- We provide support with project management
- We work with expert photographers and videographers

Our trustees also adopt the following Code of Conduct, such that collectively and individually they:

- Act legally and properly
- Take accountability
- Act with integrity
- Create a safe space where everyone is encouraged to speak
- Positively challenge
- Act strategically
- Understand that operational delivery is the remit of the CEO
- Focus on solutions
- Welcome differing viewpoints
- All contribute
- Accept their responsibility



The Project Giving Back lounge at The RHS Chelsea Flower Show 2025, which was awarded 5 stars.

SECTION 3

# Our strategy

## 3.1 Our vision and purpose

Exhibiting at the RHS Chelsea Flower Show is not easily affordable for UK charitable organisations and that is where Project Giving Back's gardens for good causes grants provide value and public benefit. Through our grants, charities can work with the very best UK horticultural talent to create high-quality, engaging exhibits that provide unrivalled campaigning and fundraising opportunities, while greatly enhancing the experience for RHS Chelsea visitors and viewers.

## 3.2 Our objectives and strategy

Project Giving Back has a funding commitment from the founders and sole donors to support grant making activity for at least 60 gardens up until 2026.

The total funding commitment over the 5 years from the founders and sole donors is expected to be c.£25m. Those funds will be used to fund gardens across a range of charity sectors and sizes.



## Assessment of strategy

In Project Giving Back's fourth year of funding gardens for good causes, and its third year as a registered charity, the strategy for engaging applicants, reviewing applications, awarding grants and supporting the project management of exhibiting at the RHS Chelsea Flower Show is now well established. Experience and

learnings from past relocations have also helped to ensure that these were completed quicker in 2025. To finalise the project's work in 2026 further work will be undertaken to build awareness of the legacy of PGB. Raising awareness will help to inspire others to give back, be that through funding gardens for good causes, other philanthropic initiatives, or the gift of time to help charities and community projects.

Assessment	Strategic objective
	<p><b>Set up as a charity and a team</b></p> <ul style="list-style-type: none"> <li>• Now well established as a UK-registered charity</li> <li>• Stable team</li> </ul>
	<p><b>Engage charities and designers to apply for funding</b></p> <ul style="list-style-type: none"> <li>• High volume of applications with only c.10% being funded</li> <li>• Range of charities and range of designer experience funded</li> </ul>
	<p><b>Rigorously review grant applications</b></p> <ul style="list-style-type: none"> <li>• Grantmaking policy and processes are rigorously followed</li> <li>• No further grant applications will now be considered meaning this activity is complete</li> </ul>
	<p><b>Provide support to designer and charity teams</b></p> <ul style="list-style-type: none"> <li>• Designer and charity teams have monthly meetings to track progress against milestones with the PGB team</li> <li>• Mentoring and in-person networking events with tailored advice sessions</li> <li>• In 2025 we introduced media training for the designers</li> </ul>
	<p><b>Monitor and support relocations</b></p> <ul style="list-style-type: none"> <li>• All of the 2025 gardens will have been relocated within 6 months of Chelsea</li> <li>• This means only 2 relocations out of 52 gardens to date are still in progress, and these form part of bigger redevelopment and building projects</li> </ul>
	<p><b>Develop our brand</b></p> <ul style="list-style-type: none"> <li>• Increased media and press coverage in 2025, including articles in The Telegraph, and the FT Weekend</li> <li>• Increase in social media following, with dedicated Social Media and Brand Executive in post from May 2024</li> </ul>
	<p><b>Build awareness of PGB's legacy</b></p> <ul style="list-style-type: none"> <li>• Further investment in storytelling planned for 2026</li> <li>• A selection of gardens being funded in 2026 will be on a match funded basis</li> </ul>

### 3.3 Our core activities



#### 1. GRANTMAKING

**In 2025 we funded 10 gardens and made grants of £3.4m. These gardens generated over 2,400 press articles, which resulted in 1.85m opportunities to learn about the good causes.**

The level of applications received for a garden at the RHS Chelsea Flower Show 2025 was again very high, with 133 expressions of interest received (2024: 187 expressions of interest). From this we longlisted 86 applications (2024: 90 longlisted), which was then shortlisted to 34 (2024: 45).

Following presentations to our panel, 10 gardens were allocated funding from the grantmaking process. Further details on the grantmaking policy and process are provided in section 7.

#### SUMMARY OF GARDENS FUNDED

Gardens	2022 actual	2023 actual	2024 actual	2025 actual	2026 plan	Total
Large show gardens	3	5	7	4	6 *	25
Medium show gardens	5	4	2	2	1	14
All About Plants gardens	4	6	6	4	4	24
<b>Total</b>	<b>12</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>11</b>	<b>63</b>

\* 3 of these gardens will be match funded.

We use the government's published list of charitable purposes to ensure the gardens we fund are benefiting the full range of charity sectors in the UK. The table below shows the purposes our gardens have benefited to date.

**Note:** Charities that benefit more than one purpose have been counted against each of their relevant purposes.

Charitable cause funded	2022	2023	2024	2025	Total to date	4 year spread
The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage	5	10	8	5	28	22%
The advancement of health or saving lives	5	8	5	2	20	17%
The advancement of citizenship or community development	1	3	6	3	13	11%
The advancement of environmental protection or improvement	3	2	4	3	12	10%
The promotion of the efficiency of the Crown, or the efficiency of the police, fire and rescue services or ambulance services	2	5	1	3	11	9%
The advancement of education	3	4	-	2	9	7%
The advancement of the arts, culture, heritage or science	2	2	1	2	7	6%
The prevention or relief of poverty	2	1	2	1	6	5%
The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity	1	3	2	-	6	5%
The advancement of animal welfare	1	3	-	2	6	5%
The advancement of amateur sport	1	-	1	-	2	2%
The advancement of religion	-	-	1	-	1	1%

**Note:** Charities that benefit more than one purpose have been counted against each of their relevant purposes.

## LEGACY GARDEN SITES BY TYPE

The aspiration is that all gardens supported by PGB will be relocated and repurposed around the UK into a range of spaces. Of the gardens supported at the RHS Chelsea Flower Show 2025, all gardens will be relocated by Autumn 2025. This is the first year all relocations have been completed so quickly. The repurposing of gardens from 2022 to 2024 also continued throughout the year, with the majority from prior years now completed. Some projects are ongoing as they form part of larger development plans with longer timescales.

The geographic spread of legacy gardens has continued and the map shows the far reach across the UK. We are also very excited to announce that a garden from 2026 will be relocated to Northern Ireland.

Charitable cause funded	2022	2023	2024	2025	Total to date
Community garden	4	3	4	3	14
Hospital/hospice	2	2	3	2	9
School	2	2	1	3	8
Public access maintained garden	1	2	1	-	4
Charity: branch, residential unit	-	5	2	-	7
Other public space	3	1	-	1	5
Prison	-	-	-	1	1
Still in progress	-	-	4	-	4
<b>TOTAL</b>	<b>12</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>52</b>

# 2025 Garden Relocations

1. Down's Syndrome Scotland Garden
2. The ADHD Foundation Garden
3. The Glasshouse Garden
4. The Hospice UK Garden of Compassion
5. The Hospitalfield Arts Garden
6. The King's Trust Garden: Seeding Success
7. The Pathway Garden
8. The Seawilding Garden
9. The SongBird Survival Garden
10. The Wildlife Trusts' British Rainforest Garden

All gardens supported by Project Giving Back at the RHS Chelsea Flower Show are repurposed in locations across the UK to create a lasting legacy for the causes they have been inspired by. Some are open for the public to visit all year round, while others live on at schools and other learning sites for future generations of gardeners.



## PARTNERSHIP WITH THE RHS:

The RHS Chelsea Flower Show is considered the greatest flower show on earth. The work and planning which goes into the show by the team at the RHS is phenomenal and provides the platform for the charities we fund.

Our thanks are extended to the team at the RHS, for ensuring the success of this partnership over the last four years. We look forward to celebrating the final year together in 2026.



## 2. PROJECT & RELATIONSHIP MANAGEMENT

Whilst some of the garden designers involved have exhibited at RHS Chelsea before, for many of the teams we work with this is their first experience of RHS Chelsea Flower Show. PGB provides ongoing project management support throughout the year.

Isabella Nunes da Costa is our Project & Production Manager and provides ongoing support to each team throughout the project. A monthly project tracker, updated by each team, ensures everything is in place for the show, for the PR for the charity, and for the relocation. Milestones are carefully monitored and regular status updates on all the garden teams are provided to the PGB team and to the trustees.

In addition to the monthly status meetings she arranges with each team, Isabella also organises a series of online and in-person 'coffee mornings', which all teams are invited to attend. These are designed to ensure teams are maximising the opportunity Chelsea provides and cover topics from managing volunteers to working with celebrities on press day.



Isabella Nunes da Costa  
Project & Production Manager



### 3. STORYTELLING

**We invest in the creation of high-quality promotional material, marketing and communication of the gardens and charitable organisations that Project Giving Back supports.**

#### MEASURING ACTIVITY

Each charity is provided with:

- a film in relation to the charity in advance of RHS Chelsea Flower Show, which can be used on social media channels and other digital platforms
- a set of photographs of their garden at RHS Chelsea Flower Show to support the ongoing promotion of the garden
- a film in relation to the relocation of their garden, which can be used on social media channels and other digital platforms
- a set of photographs of their garden once relocated, to help promote the legacy of the garden.

In 2025, we also invested in PR and developing our own social media channels to promote the gardens and the impact of our grantmaking. This included articles in national newspapers and filming with Kate Silverton, Paula Sutton and Jason Williams (The Cloud Gardener) to extend our reach.



#### 4. COMMUNITY BUILDING

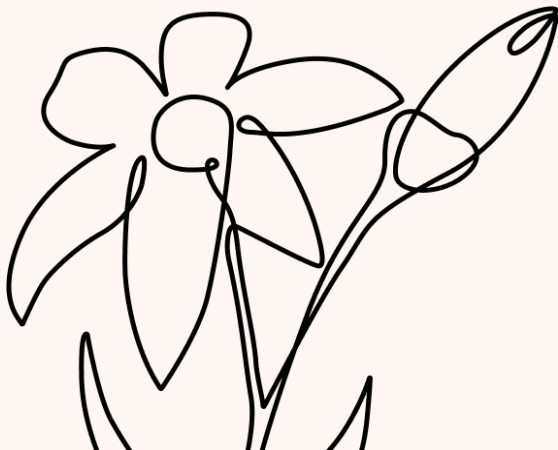
**We invest in bringing people together to connect, share their experience and learnings, to be ambassadors and ultimately give back in their own way.**

At the beginning of their journey with Project Giving Back, garden teams are invited to a workshop held during RHS Chelsea Flower Show week in the year prior to their exhibition. This session provides valuable insight into what participation entails and how to make the most of the opportunity, while also fostering a sense of community among the cohort and the wider PGB team.

Once the garden teams have received approval from the RHS, they begin the project management phase and receive ongoing guidance and support from the PGB team throughout the process.

Following the RHS Chelsea Flower Show in May, Project Giving Back hosts an exhibition at the Garden Museum to showcase the relocations of the gardens – both those completed and those planned. The museum welcomes approximately 100,000 visitors each year, and the exhibition is consistently well attended. All garden teams are invited to the launch event to celebrate their achievements and share their experiences.

The PGB community – or “PGB family” – continues to grow each year. We are especially grateful to the many teams who stay connected by mentoring new participants, joining panel discussions, or generously sharing their RHS Chelsea insights. Several garden designers have also gone on to support their partner charities in the longer term, taking on roles such as ambassadors, trustees, volunteers, or advocates.



... was often described as a  
... Bird Survival Garden is like entering  
... officer, Neighbourhood Network

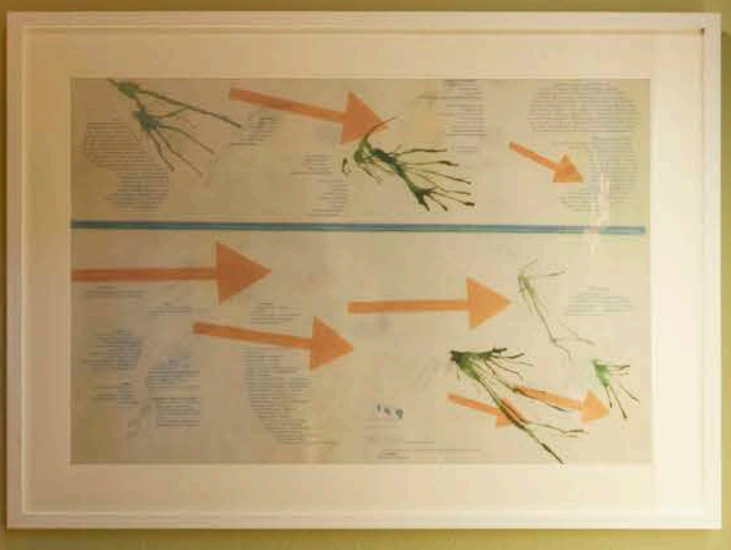
den

HOSPITALFIELD ARTS



ortus Loc

Broadvent Studio, London Stone.



Plant 02 original artwork  
... ..  
... ..  
... ..  
... ..  
... ..



## SECTION 4

# Our financial review

**As a charity, PGB takes financial control and oversight seriously. We seek to ensure that donations are spent carefully, with garden grants monitored, and charity expenditure controlled.**

### 4.1. Financial review

In the financial year to 31 May 2025 the charity recorded a financial outturn in line with expectations:

- Donations from the founders reduced to £4.5m (2024: £6m), which along with gift aid claims resulted in income of £5,206,000 (2024: £6,826,750). This reduction was planned and related to the decrease in the number of gardens being funded, moving from 15 in 2024 to 10 in 2025.
- As a result, garden grants reduced from £4,906,067 in 2024 to £3,390,340 in 2025.
- There was also a decrease in other expenditure, with direct costs and support costs decreasing from £1,600,309 in 2024 to £1,256,408 in 2025.
- Finally a small amount of other income was earned from interest, which rose from £36,122 to £58,866 in 2025.

Net income for the year therefore increased from £340,618 in 2024 to £618,118 in 2025. This corresponded to an increase in unrestricted funds from £1,604,235 in 2024 to £2,222,353 in 2025. This is in excess of the reserves policy value of £750,000. Included within debtors is a balance of £1,152,00 for accrued gift aid claims, but cash at bank was also at £962,150 to ensure sufficiently accessible reserves can be available if required.

The small and agile nature of the PGB team ensures that the majority of donations received can be directed towards funding garden grants. In 2025, even with fewer gardens being funded 73% of total expenditure was still directed solely towards garden grants (compared to 75% in 2024). Remaining expenditure goes towards the running of the charity, including the staff team and governance and administration costs. Other direct costs include the support provided by PGB to the garden teams with project management, story telling and community building, alongside costs incurred to have a presence at the RHS Chelsea Flower Show itself.

## 1. Grantmaking

Note 4 to the accounts provides analysis of how the garden grants have been allocated, and any amounts which have been or will be used post the year end to complete relocations of the gardens.

The grants provided range from less than £100,000 to create a smaller garden in the All About Plants category, to £600,000 for the large show gardens on the show's 'Main Avenue' which involve greater amounts of construction and usually involve architectural structures. These costs include funds towards the relocation of the garden.

In the financial year we undertook a review to consider the impact of inflation on building a garden at the show, and the Board agreed to a small increase in the grant value for the All About Plants gardens, which were disproportionately being impacted by increased transport and hotel costs in London. Whilst the budgets for building the gardens may seem generous on face value, the cost of building a garden in the centre of London under tight time constraints and to the standard required can in fact place significant pressure on the funds provided. We work with the teams throughout the year to ensure they can deliver the best possible gardens for their good causes within these parameters.

## 2. Project management

Garden teams (designers and charities) are required contractually to meet milestones which Project Giving Back outlines as part of its funding commitment. These are phased over the course of the year leading up to RHS Chelsea and the payment of grants is aligned to these and predicated on the milestones being achieved. This includes ensuring that budgets are being managed carefully by the garden teams.

## 3. Storytelling & community building

A key feature of a Project Giving Back sponsored garden is the provision of support to tell the story of the charity and the garden. This is seen as an investment in storytelling through the provision of high quality films, social media reels, photography and high level PR advice and support. Project Giving Back also has its own presence at the RHS Chelsea Flower Show with a tradestand which creates an opportunity to connect with visitors about the charities being supported and direct them to the gardens or to further information.

## 4. Governance and oversight

Finally, as a charity, we recognise the importance of ensuring good governance and strong financial control.

the provision of trustee training in 2024 and increased professional services fees incurred before our Finance Director commenced in role at the start of 2024.

During this financial year, improvements were made to automate payment processes, and analysis being provided by the accounting system. Our annual review of financial controls against the Charities Commission financial controls checklist (CC8) identified no gaps for a charity of our size.

Trustees receive quarterly management accounts, which includes analysis of expenditure against budget and against prior year. In addition, any material expenditure requires their sign off. The trustees meet once a year with the auditors to receive the accounts and a report on their independent audit work and findings.

### Financial outlook:

Looking forward, we plan to fund 11 gardens in 2026 and plan to keep other expenditure in line with that recorded in 2025. Donations for the 2025/26 financial year have been agreed with the founders.

## 4.2. Our source of funding

Project Giving Back was founded by and is solely funded by two private individuals who wish to remain anonymous. They are RHS Life Members, British/EU citizens, UK residents and UK tax residents. Having enjoyed successful individual careers, they are now committed to helping UK-based good causes achieve their fundraising and awareness-raising potential.

PGB is supported by a team of professionals to ensure the correct due-diligence processes have been met with regards to the founders' donations each year, and that funds are managed appropriately and efficiently.

In the financial year ending 31 May 2025, we were very grateful to our founders for their ongoing donations amounting to £4.5m in the year (and totalling £19.4m since Project Giving Back formed initially as a Limited company). As a registered charity we are able to claim Gift Aid on these donations and a further £706,000 was accrued on these donations in the year, bringing total income for the year to £5,206,000.

As the charity doesn't fundraise, it hasn't signed up to a voluntary fundraising regulation scheme, and has received no complaints relating to fundraising.

### 4.3 Reserves policy and cash flow

The trustees' policy is to retain an amount of £750,000 in unrestricted reserves. This would ensure that operational expenditure could be met if there were to be a delay in receipt of a regular donation from the founders. Unrestricted funds at the end of the period were £2,222,353. The reserves in excess of the target will be used for charitable activities in the coming year.

The reserves policy is reviewed annually, with its most recent review and approval in October 2025. There are no restricted funds held within the charity.

The charity is able to continue its operations due to the regular donations received, which are covered by a signed letter of intent from Project Giving Back's founders/donors and an agreed donation schedule ahead of each grantmaking cycle.

### 4.4 Remuneration

All of PGB's trustees give their time freely and no trustee remuneration was paid in the year. Remuneration of Project Giving Back's employees is benchmarked against both the charity sector and equivalent roles in organisations of a similar nature and, on an annual basis, an inflationary adjustment is made using ONS RPI data. Details of key management personnel remuneration and trustee expenses are disclosed in note 6 to the accounts.

### 4.5 Charitable commitments

Grant commitments of £579,877 (2024: £604,896) relating to relocation costs will be recognised when the beneficiaries meet the requirements set out within the contract with PGB to successfully relocate the gardens (see "Grants" accounting policy and note 4 to the financial statements).

### 4.6 Going concern

Given that the founders do not intend to fund gardens beyond the RHS Chelsea Flower Show 2026, and that the project will have surpassed its target to fund 60 gardens over 5 years, the trustees have taken the decision to begin the process to wind down the activities of the charity from autumn 2026. We anticipate that all legacy matters and final administration tasks will have been completed by 2027 and the charity will close by 31 May 2027.

For that reason, the accounts have been prepared on a non-going concern basis.

Financial forecasts have been prepared which extend out to May 2027 to ensure sufficient donations and income will be received to cover the ongoing costs of running and then closing the charity. Our founders and donors remain committed to meeting the full amount needed to fund this expenditure.

Due to the relatively straightforward nature of the charity set up, there are no adjustments required to the value of assets, and no onerous leases or provisions to recognise. At this point in time the staff members remain in full employment, and redundancy arrangements have not yet been agreed.

The trustees are satisfied that all known liabilities will be met in full, and steps are being taken to ensure there will be an orderly wind-down of operations.

### 4.7 Related party transactions

All trustees, our CEO, and our Finance & Compliance Director are key management personnel and are required to annually declare related party transactions. These are also managed on a day-to-day basis using the conflicts of interest policy, should they arise.

No related party transactions, other than the payment of salaries and the reimbursement of expenses, have been incurred for this year.

## SECTION 5

## Our governance

As a charity we take governance seriously. Our trustees meet regularly and are actively involved in decision making, financial oversight and risk management.

## 5.1 Our Trustees and management team

Our trustees have been in role since the inception of PGB, and remain committed to the charity until it closes in 2027. Their wealth of experience and dedication provides oversight of all the charity's activities. They are supported by a management team comprising CEO Hattie Ghai, and Finance & Compliance Director Elisa Davies. The trustees delegate responsibility for the day to day operational delivery of the charity to Hattie and Elisa. During Hattie's maternity leave in 2025 Elisa has provided cover.



**ROSIE ATKINS**  
Chair of Trustees

Rosie combines a passion for storytelling with her lifelong love of plants. She was awarded the RHS Elizabeth Medal of Honour (EMH) in March 2024 for her outstanding contributions to horticulture.

Rosie began her journalistic career at The Sunday Times and then launched and edited the award-winning magazine Gardens Illustrated. In 2001 she was appointed Curator of Chelsea Physic Garden, London's oldest botanic garden. From early in her career she has devoted her time to various charities, serving on the Councils of both the Linnean Society and the Royal Horticultural Society (RHS), holding the positions of Vice-President and Chairman Emeritus of the RHS Woody Expert Group. She is a Vice-President of the Metropolitan Public Gardens Association and served on the boards of the gardening for health charity, Thrive and the Professional Gardeners' Trust. In 2006 she became a founding trustee of the Great Dixter Charitable Trust and in 2009 co-founded the charity, London Gardens Network.



**ALEXANDRA DENMAN**  
Trustee

Alex provides invaluable guidance to garden teams preparing for RHS Chelsea Flower Show, drawing on her extensive RHS Chelsea experience and now as Show Director of The Royal Windsor Flower Show, an event which she has taken from strength to strength.

Alex's horticultural career includes managing the RHS Chelsea Flower Show from 2006 to 2014, during which time she curated the show's horticultural content and oversaw hundreds of exhibits. She worked closely with designers, charities, and sponsors to navigate the complexities of exhibiting and turn their visions into reality. A passionate advocate for the opportunities the RHS Chelsea Flower Show provides, Alex appreciates the platform it creates for designers, growers, and charitable causes. She is a trustee of the Royal Windsor Rose and Horticultural Society and an independent consultant and project manager.



## MARK FANE MBE

Trustee

Mark brings robust financial oversight and extensive experience in exhibiting and building gardens at RHS Chelsea Flower Show.

As co-founder and Chief Executive of online garden retailer Crocus, Mark has collaborated with leading garden designers over the past two decades, creating 38 show gardens at RHS Chelsea, earning 35 RHS Gold Medals and 13 Best in Show awards. He served on the RHS Council from 2009 to 2019, contributing to the Commercial, Investment, and Nominations and Governance Boards, and was made an RHS Vice-President in 2019. Additionally, Mark was Chairman of the Garden Museum from 2011 to 2023 and is currently a trustee of the Chatsworth House Trust. In 2025 Mark was awarded an MBE in recognition of his significant contributions to the horticultural industry.



## ARNE MAYNARD

Trustee

Arne provides invaluable support and advice on garden design for PGB-funded projects, bringing his meticulous attention to detail and creative garden and planting design expertise.

© Charlie Hopkinson

A highly regarded garden designer, Arne has earned accolades at RHS Chelsea Flower Show (2000, 2012) and is renowned for creating harmonious gardens that reflect the essence of their surroundings. He works predominantly with private clients worldwide to create gardens that seamlessly integrate with their environments. Arne is also transforming the garden and landscape at his home in Monmouthshire, Wales, showcasing his passion for hands-on gardening. A committed advocate for emerging talent, he actively supports growers and specialist nurseries across the UK and Europe and champions traditional crafts and trades.



## HARRIET GHAI

CEO

Hattie is a key driving force behind PGB's focus on creating impact, ensuring that the PGB team runs an effective grantmaking process, operates with an efficient project management style, and builds PGB's legacy through compelling storytelling and collaborative community building. She is passionate about the project and the impact philanthropy can have.



## ELISA DAVIES

Finance & Compliance Director

Elisa provides accounting, analytical and risk management experience to ensure the charity has strong financial controls and processes, and can deliver impact from the grants awarded.

## 5.2 Our charity's governing document

Project Giving Back was established on 31 March 2022 as a Charitable Incorporated Organisation (CIO) with the charity number 1198478.

The objects of the charity are to 'provide funding and assistance to other charitable institutions, community interest companies and such organisations that are not operating with a profit-seeking motive, whom wish to develop and exhibit a garden exhibition at The Royal Horticultural Society Chelsea Flower Show.'

The charity is governed by its Constitution dated 31 March 2023. Full administrative details are given in Section 15 of these accounts.

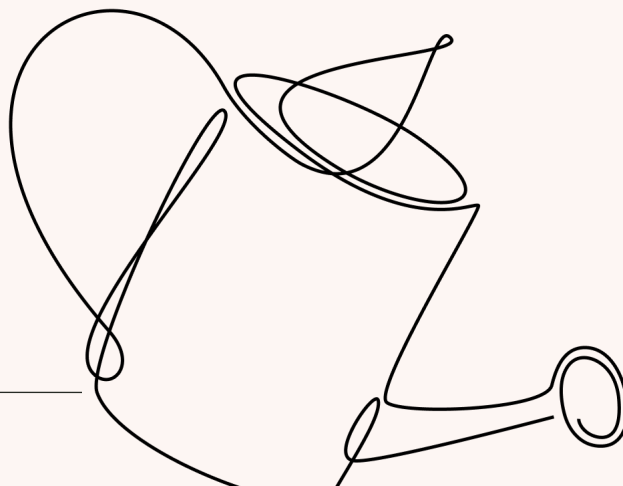
## 5.3 Our governance and compliance approach

The charity is governed by a board of trustees who comply with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when considering the charity's aims and objectives; and who take full responsibility for the effective management of the charity and the stewardship and care of its funds. The charity does not solicit donations from the public and therefore has no need to develop formal policies on its fundraising approach. The charity does not recruit or make use of volunteers and therefore has no need to develop formal policies on its volunteer approach. The charity does not invest its assets and therefore has no need to develop formal policies on its investment approach.

The charity does have policies in relation to:

- Grantmaking
- Reserves
- Risk management
- Conflicts of interest
- Complaints
- Privacy
- Controls on expenditure
- Various employment related policies: equal opportunities, grievances, disciplinary, family leave, flexible working, compassionate leave, expenses, and portable IT equipment

These policies are reviewed and approved annually by the trustees.



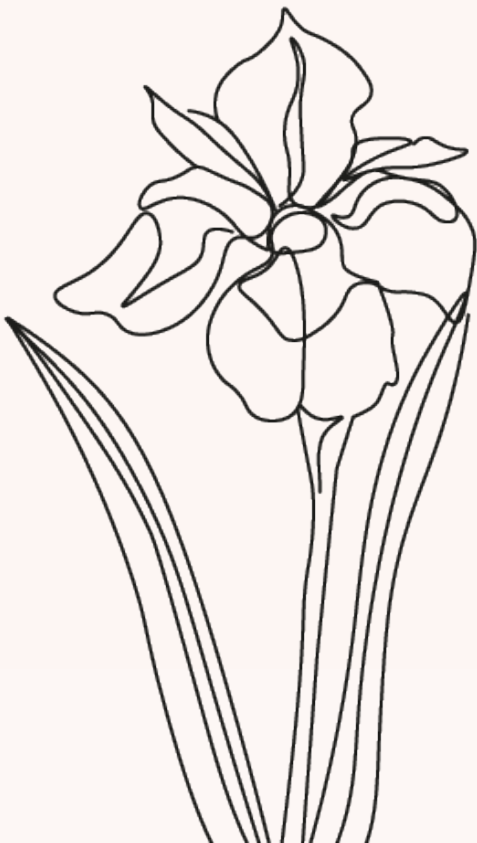
## 5.4 Board composition and activity

Summary of board activity across the year	
Monthly update meetings	<ul style="list-style-type: none"> <li>• Nine meetings in the year, held from September to May</li> <li>• Facilitates regular updates on activity, as well as review of financial information, budgets, risk reviews</li> <li>• One meeting a year is focussed on compliance: approval of policies and risk management review</li> <li>• One meeting a year is focussed on the audit and presentation of the annual report and accounts, including a going concern assessment</li> </ul>
Strategy day	<ul style="list-style-type: none"> <li>• Meet once a year to discuss strategy and plans for PGB</li> </ul>
Grantmaking presentations	<ul style="list-style-type: none"> <li>• All trustees are members of the panel which determines the awarding of grants to garden teams each year</li> <li>• Includes review of the output of the due diligence work on applicants and the long list of applications</li> <li>• Two day review of in person presentations from the shortlisted applicants</li> <li>• Follow up meetings before final grants are awarded</li> </ul>
Attendance at RHS Chelsea Flower Show	<ul style="list-style-type: none"> <li>• All trustees attend the RHS Chelsea Flower Show each year</li> </ul>
RHS Chelsea debrief meeting	<ul style="list-style-type: none"> <li>• In June a debrief meeting takes place to review the most recent RHS Chelsea, and agree on learnings for the future</li> </ul>
Attendance at other events to represent PGB	<ul style="list-style-type: none"> <li>• Meetings with the RHS as required</li> <li>• Garden Museum exhibition</li> <li>• Events arranged by the charities being supported</li> <li>• Workshops and coffee mornings for the garden teams in each year's cohort</li> </ul>
Ad hoc	<ul style="list-style-type: none"> <li>• Ad hoc meetings are arranged (via Zoom) to discuss any emerging issues or risks as needed</li> </ul>

Any new trustees are appointed by the existing Board of Trustees for a term of three years. The Constitution provides for a maximum of 12 trustees and a minimum of 3. All trustees renewed their term for a further 3 years in 2025.

Through trustees' meetings, the trustees agree on an annual basis the broad strategy and areas of activity of the charity, including consideration of grants, reserves and risk management. The Board also receives regular financial information for review and scrutiny. The day-to-day administration of grants and the processing and handling of grant applications is delegated to the management team who consult with the Board on a monthly basis.

The Board keeps the skill requirements of the trustees under review and in the event that a trustee were to permanently retire or additional trustees were required, the current Board of Trustees would consider potential candidates. No new trustees have been identified in the current period.



## 5.5 Risk management

The Board of Trustees holds overall responsibility for risk management. Key risks facing the charity are reviewed annually and maintained on a risk register, which is also revisited during strategy meetings and at other appropriate times. This approach is outlined in Project Giving Back's Risk Management Policy, approved by the Board in October 2025.

Risks are assessed based on their likelihood and potential impact, including any associated financial consequences. Risks scoring highly are further evaluated to determine whether mitigating actions can be implemented, or whether the risk can be accepted within a tolerable threshold.

As the charity's operations evolve and certain activities begin to wind down – such as the application and grantmaking processes – the overall risk profile of the organisation is reducing. This is occurring despite a challenging external economic environment for the wider charity sector. Project Giving Back benefits from a relatively secure source of funding and has conducted due diligence on charities receiving funding in 2026.

Looking ahead, ensuring a strong and lasting legacy for the charity's work will become increasingly important. Reputational risk will therefore continue to be carefully considered as part of our risk management framework.



## The major risks identified are:

Risk	Change of assessment	Reputational impact	Financial impact	Likelihood
The risk of the RHS Chelsea Flower Show being cancelled, postponed, or poorly managed	 Stable	High	High	Low
The risk of PGB founders and sole donors not seeing value/impact, having a poor donor experience and ending their funding commitment	 Down	High	High	Low
The risk of reliance on a small team	 Down	Low	High	Medium
The risk of a grantee charity or a designer being investigated for a compliance issue or reputational scandal	 Stable	High	Medium	Medium
The risk of a grantee charity failing/becoming insolvent	 Stable	High	Medium	Medium
The risk of a garden not being relocated or repurposed successfully or benefiting the community as intended	 Stable	High	Medium	Medium
The risk that the legacy of PGB is not properly executed (reputation)	NEW	High	Medium	Medium

Where possible, the trustees seek to mitigate the potential impact of these risks through oversight and controls.



## 5.6 Related parties, managing independence and interests

The trustees acknowledge that Project Giving Back operates within the horticultural industry, where all four trustees have built their careers and, in some cases, continue to work or maintain connections with individuals or organisations that may have direct or indirect links to the charity. As such, the trustees recognise the potential for links to exist – either personally or professionally – with charities or garden designers who may apply for, and subsequently receive, grant funding.

This is recognised as a potential risk for Project Giving Back. The following measures are in place to maintain independence and mitigate any potential conflicts of interest:

- All key personnel are required to complete an annual declaration of interests. These declarations are reviewed regularly by the CEO and trustees.
- Project Giving Back invites guest panellists to participate in the grant application decision-making process to ensure a broader and more independent perspective.
- Prior to each grant assessment process, panellists are provided with the list of applicants and asked to declare any personal or professional interests. Where an interest is declared, the individual is excluded from any discussions or decisions relating to that applicant.

Across the 52 gardens funded to date, PGB funding has resulted in 40 new designers having a garden at the show, 35 different landscaping companies have been involved in the construction of gardens, and over 75 nurseries and specialist growers have been used to source plants for the gardens.



Right: Katy Terry, garden designer for the ADHD Foundation Garden, signing a note on the Project Giving Back stand at RHS Chelsea 2025.



## SECTION 6

## Our people

## 6.1 Our team

Project Giving Back's trustees consider the full Board, the CEO and the Finance & Compliance Director to be the key management personnel of the charity - in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The charity has a reliance on its CEO for the day-to-day running of the charity, and during her maternity leave in 2025 the Finance & Compliance Director covered this responsibility.

Project Giving Back adopts a very agile approach and as such operates with a relatively small team. They are supported effectively with a number of external partners who provide support on PR and communications, accounting, legal, and HR.

Finally, the photography used across our publications, website and social media channels is thanks to Britt Willoughby and Gary Morrisroe, and Matt Greenwell provides all videography services.



The Project Giving Back team on the tradestand at RHS Chelsea Flower Show May 2024  
From L to R: Clare, Isabella, Elisa, Hattie, Chantelle and Jennie



**ISABELLA NUNES DA COSTA**  
Project & Production  
Manager

With experience in project management, and having worked for a range of NGOs in the field of humanitarian

aid, Isabella saw Project Giving Back as an exciting opportunity to work directly with charities, supporting them to make the most of the experience and platform the RHS Chelsea Flower Show offers.



**CHANTELLE BARTRUP**  
Digital Content & Brand  
Manager

Chantelle is a digital marketer experienced in design, content strategy, and brand management. She

joined PGB in April 2024 to help shape PGB's digital and online presence, seeing it as a fantastic opportunity to work alongside charities and help tell their stories through carefully crafted social media content.

## 6.2 Our team

**Project Giving Back's trustees recognise the importance of training and developing both the team and all trustees to enhance the performance of a small group. There are a number of training opportunities available including:**

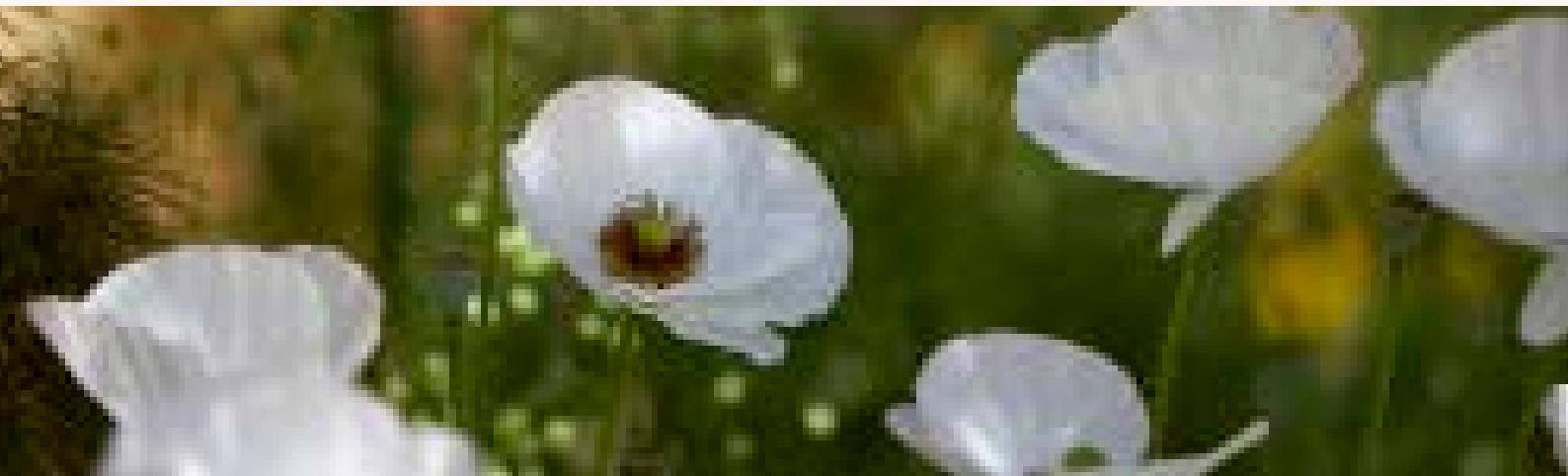
1. Professional coaching: provided to members of the team developing their leadership, management and presentation skills
2. NCVO: as a member of NCVO PGB has access to resources and training modules
3. Charities Commission and other professional services updates: PGB makes use of the communications and briefings on compliance matters from the Charities Commission.
4. No recruitment was undertaken in the year, with the team being very stable.



**JENNIE SPEARS &  
CLARE JOHNSON**  
Bloom PR

Jennie (left) and Clare have been working together for over 25 years, specialising in horticulture and charity

PR and communications projects. Having met when they both worked in-house managing PR campaigns for the RHS, and having both gained experience individually, they helped launch Project Giving Back in May 2021 and have supported the development of the charity, and the individual garden teams it has funded, since then.



## SECTION 7

# Our grantmaking approach

## 7.1. Grantmaking policy

In 2025, Project Giving Back awarded grants through an open application process. As the majority of our expenditure is directed toward grantmaking, we take a number of steps to ensure that grants are awarded fairly and appropriately, and that funds are used effectively to deliver public benefit. Our Grantmaking Policy is reviewed annually by the Board of Trustees.

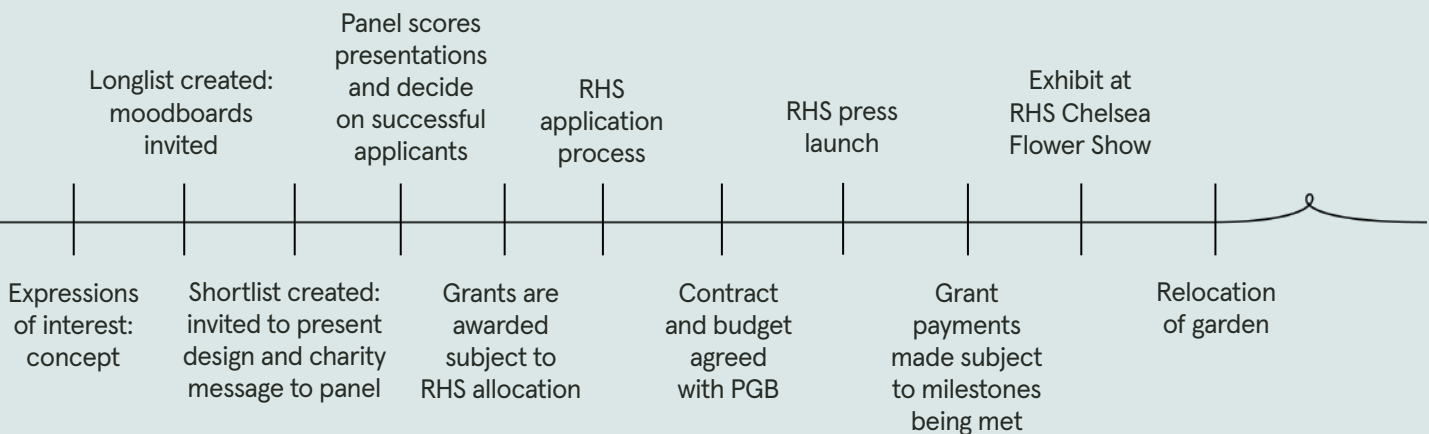
Expressions of interest were invited from UK-based charities and other eligible charitable organisations via our website. All submissions were initially screened and subject to due diligence reviews with support from professional services advisors. Subject to passing the necessary level of due diligence, they are reviewed by a panel comprising trustees, the CEO, and independent guest panellists. Shortlisted applicants were then asked to provide a written brief and mood board, and were subsequently invited to deliver an in-person presentation for final consideration. At the final presentation stage, applicants are judged based on a number of selection criteria.

This includes:

- Message of the charity and communication plans
- Concept and inspiration for the garden
- Masterplan design
- Planting plan
- Relocation plan
- Experience and professionalism
- Commercial acumen and project management

These criteria are shared with applicants ahead of the presentation, and feedback is offered to both successful and unsuccessful applicants so there is transparency around the grantmaking process.

### TIMELINE



## 7.2. Grant conditions

We provide guidance to applicants and successful grantees about what PGB's funding should and should not be used for. Our grantmaking policy and FAQs on our website make clear that charities can only be funded once, but designers can be funded more than once, subject to the quality of their application and relevance of their charity's cause.

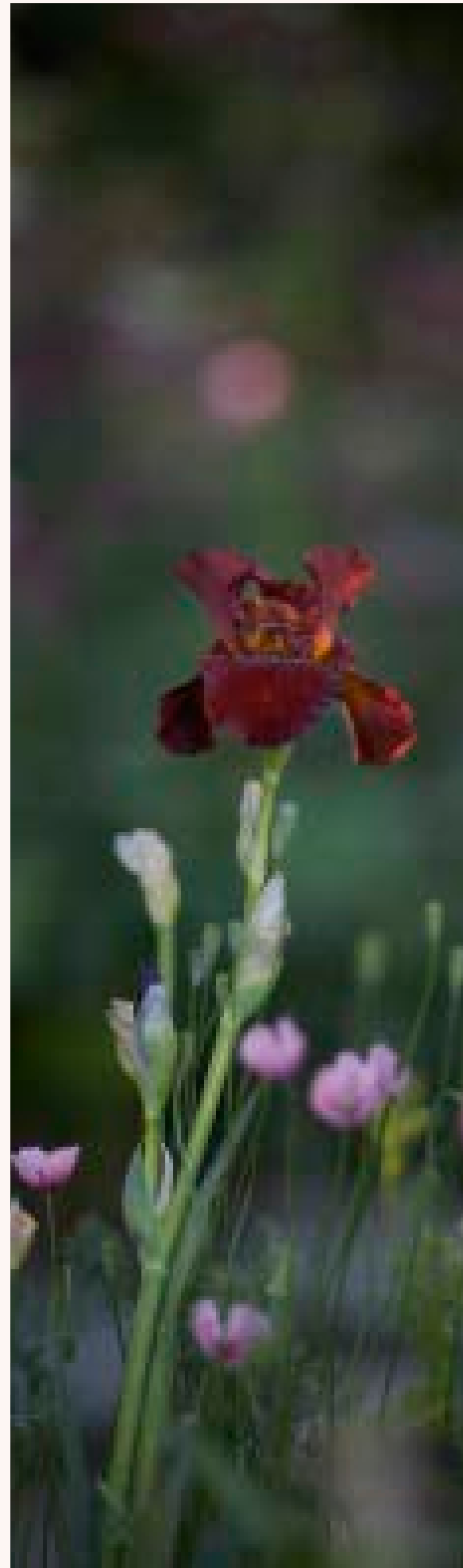
Project Giving Back's grants can cover the design, build and logistics of creating a show garden at RHS Chelsea. We limit designer fees to 10% of the total budget, and require a minimum of 10% of the budget to be ringfenced for the relocation of the garden.

PGB funding does not cover any costs the designer or charity might incur that fall outside of the garden design and build parameters. This includes costs associated with: PR, marketing, entertainment costs, fundraising events, and show tickets.

Grantees are able to secure additional financial support to help cover any additional costs they might choose to incur as a result of being at the RHS Chelsea Flower Show, but any public recognition of additional financial supporters must be approved by Project Giving Back.

## 7.3. Grant management

Each successful grant applicant is required to prepare a budget breakdown and payment schedule which is then included in Project Giving Back's Exhibitor Agreement. This is a tripartite agreement that covers the roles, responsibilities and conditions of funding. Within this agreement, there is a schedule that outlines the payment dates and the associated reporting milestone. Grantees are required to provide status updates on a monthly basis and, if a status update has not been provided, the subsequent grant payment can be withheld until the Project Giving Back team and trustees are satisfied that relevant progress and reporting requirements have been met.



## SECTION 8

## Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under Charity law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 and regulations made thereunder and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



## SECTION 9

# Independent auditors report to the Members of Project Giving Back

## OPINION

We have audited the financial statements of Project Giving Back (the 'charity') for the year ended 31 May 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2025 and of 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 Charities Act 2011.

## BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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.

## EMPHASIS OF MATTER – NOT A GOING CONCERN

We draw attention to the paragraph headed "Going Concern" in the accounting policies which explains that the financial statements have been prepared on a

non-going concern basis for the reasons explained in that paragraph. Our opinion is not modified in respect of this matter

## OTHER INFORMATION

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

## 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:

- sufficient accounting records have not been kept; or
- the information given in the financial statements is inconsistent in any material respect with the Trustees' Annual Report; 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 Trustees' Responsibilities on page 54, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charity or to cease operations, or have no realistic alternative but to do so.

#### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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:

We obtained a general understanding of the charity's legal and regulatory framework through enquiry of management in respect of their understanding of the relevant laws and regulations. We obtained an understanding of the charity's policies and procedures in relation to compliance with relevant laws and regulations. We also drew on our existing understanding of charity regulation.

We understand that the charity complies with the framework through:

- Updating operating procedures and internal controls as legal and regulatory requirements change;
- Regular reviews of risk by management and the Trustees;
- Approval by the Trustees of the grants awarded;
- The Trustees' close oversight through regular board meetings and compliance reporting.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the charity's ability to conduct operations and where failure to comply could result in material penalties. We have identified the following laws and regulations as being of significance in the context of the charity:

- FRS 102 and the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities in respect of the preparation and presentation of the financial statements; and
- Charity law and regulation.

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations above:

- Making enquiries with management and a Trustee (as representative of the Trustees as a whole) as to the risks of non-compliance and any instances thereof;
- Reading minutes of trustee meetings.

The senior statutory auditor led a discussion with senior members of the engagement team regarding the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. The key areas identified as part of the discussion were:

- Management override of control; and
- Recovery of gift aid debtor

The procedures carried out to gain evidence in the above areas included:

- Testing of a sample of journal entries, selected through applying specific risk assessments based on the charity's processes and controls surrounding journal entries; and
- Review of the gift aid recovered after the year end, a comparison of the prior year estimated gift aid with actual outcomes and current year estimates, and an assessment of the accuracy of the closing estimate.

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



**S&W AUDIT**  
Statutory Auditor  
Chartered Accountants

Onslow House  
Onslow Street  
Guildford  
GU1 4TL

S&W Audit is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## SECTION 10

## Statement of financial activities

FOR THE YEAR ENDING 31 MAY, 2025

	Notes	Unrestricted funds	Unrestricted funds
		Year ended 2025 £	Year ended 2024 £
<b>INCOME FROM:</b>			
Donations	1	5,206,000	6,826,750
Investments	2	58,866	36,122
<b>TOTAL</b>		<b>5,264,866</b>	<b>6,862,872</b>
<b>EXPENDITURE ON:</b>			
Raising funds		-	(15,878)
Charitable activities	3	(4,646,748)	(6,506,376)
<b>TOTAL</b>		<b>(4,646,748)</b>	<b>(6,522,254)</b>
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>		<b>618,118</b>	<b>340,618</b>
<b>RECONCILIATION OF FUNDS:</b>			
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>1,604,235</b>	<b>1,263,617</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,222,353</b>	<b>1,604,235</b>

## SECTION 11

## Balance sheet

AS AT 31 MAY, 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>CURRENT ASSETS</b>			
Debtors	8	1,572,501	1,774,300
Cash at bank and in hand		962,150	286,123
		<u>2,534,651</u>	<u>2,060,423</u>
<b>CREDITORS: Amounts falling due within one year</b>	9	<u>(312,298)</u>	<u>(456,188)</u>
<b>NET CURRENT ASSETS AND NET ASSETS</b>		<u>2,222,353</u>	<u>1,604,235</u>
<b>RESERVES</b>			
Unrestricted funds	10	<u>2,222,353</u>	<u>1,604,235</u>
<b>Total Funds</b>		<u>2,222,353</u>	<u>1,604,235</u>

The financial statements on pages 58–70 were approved by the Board and authorised for issue on 10 December 2025 and are signed on its behalf by

*Rosie Atkins*

Rosie Atkins

Chair, on behalf of Project Giving Back's Trustees

## SECTION 12

## Statement of cash flows

FOR THE YEAR ENDING 31 MAY 2025

	Notes	Unrestricted funds Year ended 2025 £	Unrestricted funds Year ended 2024 £
<b>OPERATING ACTIVITIES</b>			233,919
Cash generated from operations	14	<u>676,027</u>	<u>233,919</u>
<b>INCREASE IN CASH AND CASH EQUIVALENTS IN THE PERIOD</b>		676,027	52,204
<b>CASH AND CASH EQUIVALENTS AT THE START OF THE PERIOD</b>		<u>286,123</u>	<u>286,123</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<u>962,150</u>	<u>286,123</u>

## SECTION 13

## Accounting policies

FOR THE YEAR ENDING 31 MAY 2025

**COMPANY INFORMATION**

Project Giving Back is a charitable incorporated organisation registered in England and Wales by the Charity Commission (Charity number 1198478) on 31 March 2022. Details of the registered office address of the Charity are given on page 70 of the accounts. The Charity's operations and principal activities are described in the Trustees' Report.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) and the Charities Act 2011. The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

**FUNCTIONAL CURRENCY**

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

**GOING CONCERN**

The Trustees intend to wind down the charity after the RHS Chelsea Flower Show in 2026 and ultimately close the charity in 2027. Accordingly, these financial statements are prepared on a non-going concern basis.

There have been no adjustments made to these financial statements as a result of the application of the non-going concern basis, as the carrying values of the Charity's assets reflect their realisable values, and the carrying value of the liabilities reflects their settlement values.

**INCOME**

Income is included in the statement of financial activities when the Charity is legally entitled to the income, there is sufficient probability of receipt, and the amount can be quantified with reasonable accuracy.

**GIFT AID**

Gift Aid is claimed on all eligible donations and is included within donations in the statement of financial activities. The initial Gift Aid estimate is recognised in line with the donation it relates to, with any adjustments to the estimate being recognised in subsequent accounting periods.

**EXPENDITURE**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. As there is only one charitable activity, all support and governance costs have been allocated against this activity. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit, legal fees and trustee training. Cost of raising funds

comprises costs incurred in relation to activities that assist with raising donations.

## GRANTS

Grants payable are agreed by the Trustees, as detailed in the Trustees' Report. The liability is included in the accounts once a commitment has been made and communicated to the beneficiary and any performance commitments have been met.

Grants are awarded to charities in order to cover the costs of exhibiting a garden at the RHS Chelsea Flower Show and for the relocation and repurposing of the garden to its agreed location after the event. There are 3 grants sizes awarded and irrecoverable VAT is also included in the level of the grant award where this is applicable.

Garden costs include the portion of the grant that has been awarded to a charity in relation to the costs of creating a garden exhibit at the RHS Chelsea Flower Show.

Garden relocation costs relate to the portion of the grant awarded to a charity to fund the costs of relocating a garden to its permanent site. These amounts will be recognised in the financial period when the relocation has been substantially completed which usually occurs in the period following the presentation of the garden at the RHS Chelsea Flower Show.

## FUNDS

Unrestricted funds are income receivable or generated for the objects of the Charity without further specified purpose. There are no restricted or designated funds.

## FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets or financial liabilities.

### Financial assets

Basic financial assets, which include accrued income, are initially measured at the transaction price and are subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

### Financial liabilities

Basic financial liabilities, which include trade creditors and accruals, are initially measured at the transaction price and are subsequently measured at amortised cost, being the transaction price less any amounts settled.

## CASH AT BANK AND IN HAND

Cash and cash equivalents comprises cash held at bank.

## RETIREMENT BENEFITS

For defined contribution schemes the amount charged to profit or loss are the contributions payable in the period. Differences between contributions payable in the period and contributions actually paid are shown as either accruals or prepayments.

## CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the application of the Charity'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.

The trustees have estimated the Gift Aid that will be recoverable on the donations received in the year; the Gift Aid debtor as at the year end is £1,152,000 (2024: £1,451,750). Any variation in the percentage recoverable will have a corresponding impact on the debtor and on donated income.

## SECTION 14

## Notes to the financial statements

FOR THE YEAR ENDING 31 MAY 2025

1	INCOME FROM DONATIONS	Unrestricted funds Year ended 2025	Unrestricted funds Year ended 2024
		£	£
	Donations	<u>5,206,000</u>	<u>6,826,750</u>
		<u>5,206,000</u>	<u>6,826,750</u>

2	INCOME FROM INVESTMENTS	Unrestricted funds Year ended 2025	Unrestricted funds Year ended 2024
		£	£
	Other interest	<u>58,866</u>	<u>36,122</u>
		<u>58,866</u>	<u>36,122</u>

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	Unrestricted funds
	Year ended 2025	Year ended 2024
	£	£
Grants (see note 4)	3,390,340	4,906,067
Other direct costs	768,458	1,085,789
Support costs	487,950	514,520
	<u>4,646,748</u>	<u>6,506,376</u>

	Unrestricted funds	Unrestricted funds
	Year ended 2025	Year ended 2024
	£	£
Support costs include the following:		
Finance and administration	217,245	244,631
Communications and marketing	50,660	73,996
Consulting	-	5,152
Staff costs	129,584	60,025
Professional fees	22,089	24,816
Governance costs	68,372	24,816
	<u>487,950</u>	<u>514,520</u>

	Unrestricted funds	Unrestricted funds
	Year ended	14-month
	2025	period ended
	£	2024
		£
Fees payable to the auditor, S&W Audit and its associates, in respect of both audit and non-audit services are as follows:		
Statutory Audit of accounts (included within governance)	33,942	31,371
Other non-audit services (included within support or direct costs)	15,764	44,382
	<u>49,706</u>	<u>75,753</u>

4 ANALYSIS OF GRANTS PAYABLE (UNRESTRICTED FUNDS)	Total Commitment 2025	Total Commitment 2024
	£	£
2024 Garden costs:		
Bowel Research UK	-	84,000
Freedom From Torture	-	342,000
Muscular Dystrophy Group of Great Britain & Northern Ireland	-	530,160
The National Autistic Society	-	511,038
The National Garden Scheme	-	540,000
The Panathlon Foundation Limited	-	81,839
Planet Good Earth CIC	-	84,000
Pulp Friction Smoothie Bar CIO		88,622
Size of Wales	-	85,000
The Parochial Church Council of the Ecclesiastical Parish of St James, Westminster	-	444,000
Stroke Association	-	418,230
Sue Ryder	-	82,021
The Terrence Higgins Trust	-	444,000
WaterAid	-	540,000
World Child Cancer UK	-	286,800
2025 Garden costs:		
ADHD Foundation	87,498	-
Hospice UK	540,000	-
Hospitalfield Trust	370,938	-
King's Trust	541,200	-
Down's Syndrome Scotland	323,598	-
Pathway	324,001	-
Royal Society of Wildlife Trusts	91,200	-
Seawilding	89,349	-
Songbird Survival	86,190	-
Growing for Good CIC (trading as The Glasshouse)	540,000	-
<b>Total</b>	<b>2,993,974</b>	<b>4,561,710</b>
2023 Relocation costs	71,420	332,357
2024 Garden costs	(3,723)	-
2024 Relocation costs	328,669	12,000
<b>Total grants recognised in the period (note 3)</b>	<b>3,390,340</b>	<b>4,906,067</b>

PROJECT GIVING BACK | FINANCIAL STATEMENTS

4 ANALYSIS OF GRANTS PAYABLE  
(UNRESTRICTED FUNDS) (CONTINUED)

	2025	2024
	£	£
Grants awarded in the year:		
2025 garden costs	2,993,974	4,561,710
2024 garden cost adjustment	(3,723)	-
Relocation costs of 2025 gardens	356,802	533,976
	<u>3,347,053</u>	<u>5,095,686</u>
Commitments at 1 June	604,896	416,296
Settled in the year	(3,390,340)	(4,906,067)
Adjustments to commitments in the year	18,268	(1,019)
Commitments as at 31 May 2025	<u>579,877</u>	<u>604,896</u>
Analysed as:		
2023 gardens	-	82,920
2024 gardens	223,075	521,976
2025 gardens	356,802	-
	<u>579,877</u>	<u>604,896</u>

---

5 STAFF COSTS	Year ended 2025	Year ended 2024
	£	£
Salaries and wages	280,030	167,372
Social security costs	25,691	13,429
Pension costs	4,698	2,925
	<u>310,419</u>	<u>183,726</u>

There were 4 (2024: 3) employees during the period.

**6 REMUNERATION OF KEY MANAGEMENT PERSONNEL** 2025  
Number 2024  
Number

The key management personnel of the Charity comprise of the Chief Executive Officer, Finance and Compliance Director and Trustees. The total employment benefits of the key management personnel of the Charity were £209,239 (2024: £112,656) which consists of salary, national insurance and pension costs.

The number of employees whose total employee benefits exceeded £60,000 during the period for the Charity were:

£90,001 – £100,000	1	-
£100,001 – £110,000	-	1
£110,001 – £120,000	1	-
	<u>2</u>	<u>1</u>

The Trustees did not receive any remuneration in the period.

During the period, 3 (2024: 3) Trustees were reimbursed expenses of £4,831 (2024: £7,811). These costs related to travel and other out of pocket expenses.

**7 RETIREMENT BENEFIT SCHEME**

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The employer's pension costs charged to the Statement of Financial Activities during the period amounted to £4,698 (2024: £2,925).

**8 DEBTORS** 2025  
£ 2024  
£

Prepayments and accrued income	1,569,824	1,751,283
Other debtors	2,677	23,017
	<u>1,572,501</u>	<u>1,774,300</u>

Included within accrued income are balances of £1,152,000 (2024: £1,451,750) relating to Gift Aid.

PROJECT GIVING BACK | FINANCIAL STATEMENTS

9	<b>CREDITORS: Amounts falling due within one year</b>	2025 £	2024 £
	Trade creditors	192,000	53,079
	Accruals	120,298	400,568
	Other tax and social security	-	2,541
		<u>312,298</u>	<u>456,188</u>

10	<b>FUNDS</b>	At 1 June 2024 £	Income £	Expenditure £	At 31 May 2025 £
	Unrestricted funds	1,604,235	5,264,866	(4,646,748)	2,222,353
	Total funds	<u>1,604,235</u>	<u>5,264,866</u>	<u>(4,646,748)</u>	<u>2,222,353</u>

		At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
	Unrestricted funds	1,263,617	6,862,872	(6,522,254)	1,604,235
	Total funds	<u>1,263,617</u>	<u>6,862,872</u>	<u>(6,522,254)</u>	<u>1,604,235</u>

11	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	Unrestricted Funds As at 31 May 2025 £	Unrestricted Funds As at 31 May 2024 £
	Current assets	2,534,651	2,060,423
	Current liabilities	(312,298)	(456,188)
		<u>2,222,353</u>	<u>1,604,235</u>

## 12 RELATED PARTY TRANSACTIONS

Charlie Hawkes Limited, a company controlled by a connected party of Mark Fane, partnered with the National Brain Appeal charity, was awarded a grant to supply services to exhibit at the 2023 RHS Chelsea Flower Show. Project Giving Back paid £nil (2024: £25,546) directly to Charlie Hawkes Limited in lieu of paying the grant directly to the participating charity for the contracted services. No balance was outstanding at the period end (2024: £nil).

## 13 TAXATION

The Charity is exempt from tax on income and gains under sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

14	RECONCILIATION OF NET INCOME TO NET CASH GENERATED FROM OPERATIONS	2025 £	2024 £
	NET INCOME FOR THE REPORTING PERIOD	618,118	340,618
	Decrease in debtors	201,799	3,453
	(Decrease) in creditors	(143,890)	(110,152)
	NET CASH GENERATED BY OPERATIONS	<u>676,027</u>	<u>233,919</u>

15	ANALYSIS OF CHANGES IN CASH AT BANK AND IN HAND	As at 31 May 2024 £	Cashflow £	As at 31 May 2025 £
	Cash at bank and in hand	286,123	676,027	962,150
		<u>286,123</u>	<u>676,027</u>	<u>962,150</u>

## SECTION 15

## Administrative details

## TRUSTEES

Rosie Atkins (Chair) (appointed 31 March 2022)  
 Mark William Fane (appointed 31 March 2022)  
 Alexandra Denman (appointed 31 March 2022)  
 Arne Jens Maynard (appointed 31 March 2022)

Day-to-day management of the charity is delegated to the Project Giving Back team, with Harriet (Hattie) Ghauhi as Chief Executive Officer (Appointed 3 October 2022), and Elisa Davies as Finance & Compliance Director (Appointed 8 January 2024).

REGISTERED  
CHARITY  
NUMBER

1198478

## AUDITOR

S&W audit (formerly CLA  
 Evelyn Partners Limited)  
 Onslow House  
 Onslow Street  
 Guildford  
 GU1 4TL

REGISTERED  
OFFICE

6 Floor,  
 25 Farringdon Street  
 London  
 EC4A 4AB

## BANK

HSBC UK Bank plc.  
 1 Centenary Square,  
 Birmingham  
 B1 1HQ

ACCOUNTING  
& BOOKKEEPING

RSM UK Group LLP  
 25 Farringdon Street  
 London  
 EC4A 4AB

## LAW FIRM

Baker McKenzie LLP  
 100 New Bridge Street  
 London EC4V 6JA



The Songbird Survival Garden at the RHS Chelsea Flower Show 2025.

CHARITY NUMBER: 1198478



**PROJECT GIVING BACK**

England & Wales - Charity number 1198478

---

# Accounts

---

# Trustees' Report & Financial Statements

FOR THE PERIOD ENDED 31 MAY 2024



CHARITY NUMBER: 1198478





SECTION 7	41	SECTION 12	50
Grantmaking		Balance sheet	
7.1 Grantmaking policy			
7.2 Grant conditions		SECTION 13	51
7.3 Grant management		Statement of cash flows	
SECTION 8	44		
Our plans for the future		SECTION 14	52
		Accounting policies	
SECTION 9	45		
Statement of trustees responsibilities		SECTION 15	54
		Notes to the financial statements	
SECTION 10	46		
Independent auditors report		SECTION 16	62
		Administrative details	
SECTION 11	49		
Statement of financial activities			

# A message from our trustees

On behalf of the trustees, it is our privilege to reflect on another remarkable year for Project Giving Back (PGB). In 2024, we were delighted to fund 15 inspiring gardens for good causes at the RHS Chelsea Flower Show. The range of charities supported this year spanned from Pulp Friction—a dynamic Nottingham-based charity empowering adults with learning disabilities—to WaterAid, an internationally recognised organisation ensuring access to clean water and sanitation for communities worldwide. Each of these charities made the most of this unique opportunity, leveraging their participation to enhance fundraising, awareness, and impact.

This now brings the total number of gardens funded by PGB to 42 over three years. Looking ahead, we remain excited for and committed to our ambitious target of 60 gardens by 2026, (up to which point funding is committed), with a particular focus on ensuring their relocation to permanent homes across the UK. We are thrilled to share that 11 of the 15 gardens funded this year have already found their forever homes, where they are being enjoyed and making a difference. The feedback from these communities has been heartwarming, affirming the transformative potential of these spaces.

Project Giving Back is a charity which is breaking new ground, and we are very proud to be a part of an initiative that grows in reach each year. Whilst we are a relatively small team of trustees and staff, the 'PGB family' expands each year as the designers and charity teams become a part of our work and mission. This community continues to evolve, with past participants supporting new teams—a testament to the spirit of giving back that underpins our mission. As trustees, we are immensely grateful for this reciprocity and the thriving network it fosters.

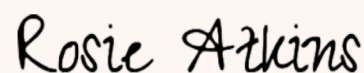
A central responsibility of the trustees is overseeing the grantmaking process. Each year, we are impressed by the volume and quality of expressions of interest, although the high demand means we can only fund around 10% of applications. To ensure fairness, we maintain a rigorous assessment process, which will guide the final grant allocations for 2026 in the coming months. Further details on our grantmaking policies

are provided later in this report and on our website.

None of this would be possible without the extraordinary generosity and vision of our founders, to whom we are profoundly grateful. Their desire to remain anonymous ensures the focus remains on the charities and their stories. On behalf of the entire PGB family, we extend our heartfelt thanks to them for making this all possible.

We also wish to recognise the invaluable contributions of our collaborators, namely the Royal Horticultural Society, who organise and host the RHS Chelsea Flower Show each year to the highest standard, and provide invaluable support to the charities we fund; the nurseries, whose dedication and skill ensure thriving plants despite challenging conditions; our mentors, who guide and advise garden teams along the way; and the artisans and contractors whose expertise brings these projects to life.

As we look ahead, the PGB team is excited to present another 10 PGB-funded gardens and charities at the RHS Chelsea Flower Show in May 2025. We look forward to continuing this journey with you all and to celebrating the positive impact these gardens create.



Rosie Atkins  
Chair, on behalf of  
Project Giving Back's Trustees



We support gardens  
for good causes.



Project Giving Back is a unique grant-making scheme that funds gardens for good causes at the RHS Chelsea Flower Show. PGB funding provides an incredible opportunity for charities to raise awareness and support of their work at the world's most famous horticultural event.

This year we are supporting 15 gardens that create and draw attention to the work of charitable organisations, community interest groups, and educational programmes across the UK.



PGB's Trustees (L to R), Alexandra Denman, Arne Maynard, Rosie Atkins and Mark Fane at The RHS Chelsea Flower Show 2024.

# 2024 in review

15

Charities and gardens supported



11

New designers exhibiting at the show

2 week

Exhibition at the Garden Museum

High-profile engagement and support

1,711

Articles on PGB gardens



168,000

Visitors to The RHS Chelsea Flower Show in 2024



## 2024 GARDENS

1. Bowel Research UK Microbiome Garden
2. Planet Good Earth Garden
3. World Child Cancer Nurturing Garden
4. National Autistic Society Garden
5. National Garden Scheme Garden
6. Muscular Dystrophy UK Forest Bathing Garden
7. Terrence Higgins Trust Bridge to 2030 Garden
8. Freedom From Torture Sanctuary for Survivors
9. Pulp Friction Growing Skills Garden
10. St James's Piccadilly Garden
11. Stroke Association's Garden for Recovery
12. Sue Ryder Grief Kind Garden
13. Size of Wales Garden
14. WaterAid Garden
15. Panathlon Joy Garden

Wide-ranging relocations from Scotland to Treborth to Croydon

Scan this QR code to see an interactive map on the PGB website.



## SECTION 1

# Our purpose

### OUR FUNDS

£20m is being donated to PGB by two founding donors who wish to remain anonymous.

### PROVIDE GRANTS

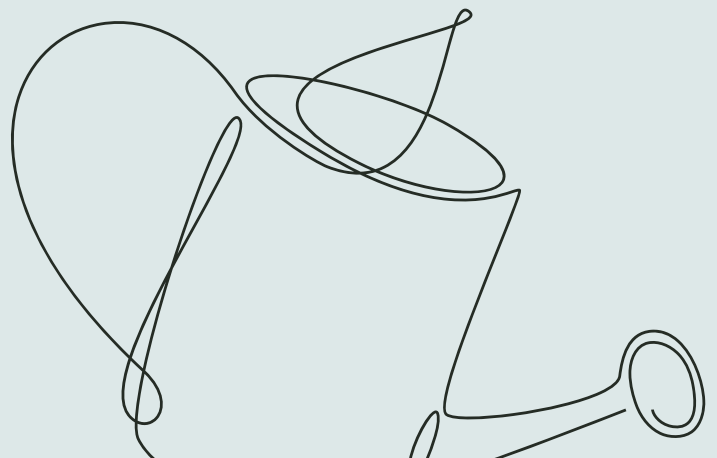
The funds are being used to sponsor 60 different charities to stage a garden at RHS Chelsea over 5 years.

### HAVE A RIPPLE EFFECT

Helping to raise awareness and funds, and provide a platform at a world renowned event for a range of small to large charities.

### WILL LEAVE A LASTING LEGACY FOR GOOD CAUSES

The gardens are relocated around the UK for people to access and enjoy for years to come.



## 1.1 Our founding ethos

Project Giving Back was founded on the vision of two private philanthropists who wanted to give back by supporting a wide range of charitable causes and ensure their giving had an impact

They believe that gardens have the power to change lives. As a result, the charities who are granted the opportunity to stage a garden at the RHS Chelsea Flower Show can benefit from: increased awareness of their cause, opportunities to raise funds, and the chance to experience a world renowned flower show with their members and benefactors. However, the charity is also gifted the garden as part of the grant and they therefore have the opportunity to re-home the garden to a site around the country where it will live on. There it can provide a space for members of the charity and often the wider public to: learn, grieve, contemplate, play, nurture or simply just to be together.

We believe that to achieve change and have the widest public benefit, good causes need to be engaged with and supported by as many people as possible.

## 1.2 Our purpose and public benefit

Through its grants, Project Giving Back gives UK-based charities and other charitable organisations the chance to apply for a fully-funded garden at the RHS Chelsea Flower Show, subject to the usual RHS selection process. This provides charitable organisations a unique opportunity to raise awareness of and support for their work at the world's most famous horticultural event.

The gardens are first a catalyst for engagement for the charities at the RHS Chelsea Flower Show, before being relocated or re-purposed to permanent sites in the UK, creating an ongoing legacy and benefit to the charitable cause and the local community.

Our relocation sites are geographically diverse and range from public parks to hospitals, from schools to hospices, and from botanic gardens to a sexual health clinic.

## 1.3 Our values

We recognise that being a grantmaking charity comes with responsibility. It's vital that we behave and act in a way that remains true to our founding ethos and enables the best outcomes for everyone with whom we work. We are guided by three core values - integrity, innovation, and collaboration.

### INTEGRITY

- We are honest
- We are fair
- We manage conflicts of interest
- We are transparent in our grant-making
- Our trustees are dedicated

### INNOVATION

- We are not afraid to try new ideas
- We seek to support smaller charities, and charities across the range of causes
- We seek to give opportunities to less experienced designers

### COLLABORATION

- We provide mentoring and coffee mornings
- We provide support with project management
- We work with expert photographers and videographers

## SECTION 2

## Our strategy

## 2.1 Our vision and purpose

The RHS Chelsea Flower Show is a high-profile, world-renowned charity-run event. We believe that when charities are given the opportunity to collaborate with other charities, the potential positive impact is amplified. Exhibiting at the RHS Chelsea Flower Show is not easily affordable for UK charitable organisations and that is where Project Giving Back's gardens for good causes grants provide value and public benefit. Through our grants, charities can work with the very best UK horticultural talent to create high-quality, engaging exhibits that provide unrivalled campaigning and fundraising opportunities, while greatly enhancing the experience for RHS Chelsea visitors and viewers.

## 2.2 Our objectives and strategy

Project Giving Back was set up with an initial 3-year funding commitment from the founders and sole donors; this commitment was then extended in 2023 for a further 2 years, meaning that Project Giving Back's grantmaking activity will continue until 2026.




The total funding commitment over the 5 years from the founders and sole donors is in excess of £20m. Those funds will be used to fund a target of 60 gardens in total across a range of charity sectors and sizes.



## Assessment of strategy

In Project Giving Back's third year of funding gardens for good causes, and its second year as a registered charity, the strategy for engaging applicants, reviewing applications, awarding grants and supporting the project management of exhibiting at the RHS Chelsea Flower Show is now well established. Experience and

learnings from past relocations have also helped to ensure that these were completed quicker in 2024. The team has been strengthened to provide additional support on finance, compliance, brand and social media work. This will allow for greater focus on building awareness of the legacy of Project Giving Back, indirectly inspiring others to give back, in the final two years of the project.

Assessment	Strategic objective
	<p><b>Set up as a charity and a team</b></p> <ul style="list-style-type: none"> <li>• Now well established as a UK-registered charity</li> <li>• Stable team which has been strengthened in 2024</li> </ul>
	<p><b>Engage charities and designers to apply for funding</b></p> <ul style="list-style-type: none"> <li>• High volume of applications with only c.10% being funded</li> <li>• Range of charities and range of designer experience funded</li> </ul>
	<p><b>Rigorously review grant applications</b></p> <ul style="list-style-type: none"> <li>• Grantmaking policy and processes are rigorously followed</li> <li>• Further information is in Section 7</li> </ul>
	<p><b>Provide support to designer and charity teams</b></p> <ul style="list-style-type: none"> <li>• Designer and charity teams have monthly meetings to track progress against milestones with the PGB team</li> <li>• Mentoring and in-person networking events with tailored advice sessions</li> </ul>
	<p><b>Monitor and support relocations</b></p> <ul style="list-style-type: none"> <li>• Learnings from the first 2 years have helped to ensure quicker relocations in 2024</li> <li>• Only 5 relocations out of 42 gardens to date are still in progress</li> </ul>
	<p><b>Develop our brand</b></p> <ul style="list-style-type: none"> <li>• Recruitment of dedicated Social Media and Brand Executive in May 2024</li> <li>• Initial trial of working with celebrities to raise awareness of PGB and the projects it supports</li> </ul>
	<p><b>Build awareness of PGB's legacy</b></p> <ul style="list-style-type: none"> <li>• Further investment in storytelling planned for 2025 and 2026</li> <li>• 2026 applications can be made with match funding</li> </ul>

## 2.3 Our core activities

### 1. GRANTMAKING

The majority of our income and activity is focused on funding gardens for good causes that exhibit at the RHS Chelsea Flower Show before being re-purposed in sites and for communities across the UK. The charity has a grantmaking policy in place which is reviewed annually by the trustees. This helps to ensure a rigorous process is followed. Further details are provided in section 7.

#### MEASURING ACTIVITY

In 2024 we funded 15 gardens and made grants of £4.9m. These gardens generated 1,711 press articles, which achieved an estimated audience reach of 837.5m.



“Once again a high level of interest was shown in applying for a grant, meaning we funded 8% of applications. We initially received 187 expressions of interest (2023: 195 expressions of interest). From this we selected 90 long-listed applications (2023: 77 long-listed), which we short-listed to 45. 15 gardens went on to be allocated funding from the grantmaking process and were successfully selected by the RHS for the Chelsea Flower Show in 2024.”

**Hattie Ghai**  
CEO, Project Giving

## SUMMARY OF GARDENS FUNDED

Gardens	2022 actual	2023 actual	2024 actual	2025 plan	2026 plan	Total
Large show gardens	3	5	7	4	TBC	TBC
Medium show gardens	5	4	2	2	TBC	TBC
All About Plants gardens	4	6	6	4	TBC	TBC
<b>Total</b>	12	12	15	10	8	60

We use the government's published list of charitable purposes to ensure the gardens we fund are benefiting the full range of charity sectors in the UK. The table below shows the purposes our gardens have benefited to date.

**Note:** Charities that benefit more than one purpose have been counted against each of their relevant purposes.

Charitable cause funded	2022	2023	2024	2025
The prevention or relief of poverty	2	1	2	5
The advancement of education	3	4	-	7
The advancement of religion	-	-	1	1
The advancement of health or saving lives	5	8	5	18
The advancement of citizenship or community development	1	3	6	10
The advancement of the arts, culture, heritage or science	2	2	1	5
The advancement of amateur sport	1	-	1	2
The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity.	1	3	2	6
The advancement of environmental protection or improvement	3	2	4	9
The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage	5	10	8	23
The advancement of animal welfare	1	3	-	4
The promotion of the efficiency of the Crown, or the efficiency of the police, fire and rescue services or ambulance services	2	5	1	8

## LEGACY GARDEN SITES BY TYPE

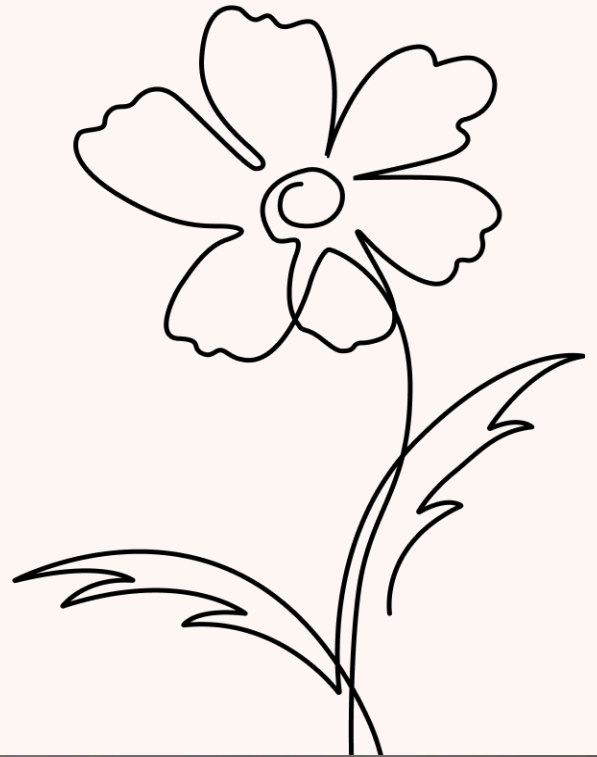
	2022	2023	2024	Total to date
Community garden	4	3	4	11
Hospital/hospice	2	2	3	7
School	2	2	1	5
Public access maintained garden unit	1	2	1	4
Charity: branch, residential unit	-	5	2	7
Other public space	2	1	-	3
Still in progress	1	-	4	5
<b>TOTAL</b>	<b>12</b>	<b>15</b>	<b>15</b>	<b>42</b>

## LEGACY GARDENS

The aspiration is that all gardens supported by PGB will be relocated and re-purposed around the UK into a range of spaces. Of the gardens supported at the RHS Chelsea Flower Show 2024, 11 of the 15 were relocated by the end of summer 2024, with the remaining 4 gardens due to be relocated in due course as part of larger development projects. The re-purposing of gardens from 2022 and 2023 also continued throughout the year, with the majority from prior years now completed.

Legacy gardens will sometimes be established in a private space where they can benefit members or beneficiaries of the charity such as a hospice or vulnerable adult service. Most often, however, the legacy gardens are re-purposed in a publicly accessible space that can offer greater public benefit.

The geographic spread of legacy gardens is shown below.



Below: A map of PGB's relocated gardens, displayed at the 2024 Gardens for Good Causes Exhibition at The Garden Museum

**Legacy Gardens**

- 2022 (Green dot)
- 2023 (Red dot)
- 2024 (Yellow dot)

**Muscular Dystrophy UK Forest Bathing Garden**  
The Prince & Princess of Wales Hospice, Glasgow

**National Autistic Society Garden**  
NAS Catrine Bank supported living housing, Scotland

**WaterAid Garden**  
Castlefield Viaduct, Manchester

**The Size of Wales Garden**  
Treborth Botanic Garden, Bangor

**Planet Good Earth Garden**  
Hereford Skate Park, Herefordshire

**World Child Cancer's Nurturing Garden**  
RHS Garden Wisley, Woking

**Bowel Research UK Microbiome Garden**  
MRC Centre, Devon

**Stroke Association's Garden for Recovery**  
Stroke Unit at Chapel Allerton Hospital, Leeds

**The Pulp Friction Growing Skills Garden**  
Stockhill Fire Station, Nottingham

**Sue Ryder Grief Kind Garden**  
Sue Ryder St John's Hospice, Bedford

**National Garden Scheme Garden**  
Addenbrooke's Hospital, Cambridge

**The Freedom from Torture Garden: A Sanctuary for Survivors**  
Freedom from Torture headquarters, London

**The St James's Piccadilly Garden - Imagine the World to be Different**  
St Pancras Euston Road Church & St James's Piccadilly Church, London

**The Panathlon Joy Garden**  
Marjorie McClure School, London

**Terrence Higgins Trust Bridge to 2030 Garden**  
Croydon University Hospital Sexual Health Clinic, London

**Quotes:**

- "On a personal level it was so moving. As a late diagnosed autistic woman, who masks almost all the time so that people always say 'you don't seem autistic', it often feels like most people don't understand masking. However, through the garden, you have explained and explored masking in a way that isn't verbal, but is entirely accurate and I felt understood and seen." — Visitor to the National Autistic Society Garden
- "We are delighted to partner with the National Trust for the relocation of the WaterAid Garden to the iconic Castlefield Viaduct in Manchester. It's an exciting move to a great community space, which will enable more people to visit the garden and be inspired to use water sustainably and learn about the crucial role of rainwater." — Tim Wainwright, WaterAid Chief Executive
- "The Planet Good Earth garden has been amazing in engaging users and visitors of the skatepark. The whole community got involved in planting the garden and it has given everyone a new care and ownership of the space. It is now a beautiful and relaxing place to hang out, with a challenging and exciting new ramp!" — Louis from Hereford Skatepark Community Cafe
- "The garden in its permanent location at the stroke unit at Chapel Allerton Hospital will provide a place for connection and rest for stroke survivors and their families. Not only will it increase the biodiversity of the landscape, it will provide our recovering stroke patients with direct access to nature and the positive impact on well-being that comes with it." — Graige Richardson, Director of Estates and Facilities at Leeds Teaching Hospitals NHS Trust
- "My own experiences of grief showed me how misunderstood it can be. I want grief to be talked about more openly, to help support those who are grieving and those who are close to them. I hope the garden will bring comfort and beauty to those who need it most." — Katherine Holland, garden designer
- "We are so excited to welcome and benefit from the Panathlon Joy Garden now relocated to our school, it certainly will bring much joy to the pupils, staff and visitors for many years to come." — Rebecca Cartwright, Headteacher at Marjorie McClure School

## 2. PROJECT & RELATIONSHIP MANAGEMENT

To ensure grantees leverage the opportunity as effectively as possible, we play an active part in collaborating and supporting individual teams through the grantmaking process – from application through to delivery. To ensure the board and team works effectively together, we make sure that trustees feel supported in their duties and responsibilities. To keep our founders and sole donors informed, we actively update and engage them through a detailed activity and outcome reporting process.



### MEASURING ACTIVITY

“For our 2024 cohort, we implemented a monthly status tracker which allowed both the designer and charity to provide regular status updates against our outlined milestones. This helped to ensure we could provide additional support where needed, such as mentoring.”

### Isabella Nunes da Costa Project & Production

Whilst some of the garden designers involved have exhibited at RHS Chelsea before, for many of the teams we work with this is their first experience of RHS Chelsea Flower Show.

Isabella Nunes da Costa is our Project & Production Manager and provides ongoing support to each team throughout the project. A monthly project tracker, updated by each team, ensures everything is in place for the show, for the PR for the charity, and for the relocation. Milestones are carefully monitored and regular status updates on all the garden teams are provided to the PGB team and to the trustees.

In addition to the monthly status meetings she arranges with each team, Isabella also organises a series of online and in-person ‘coffee mornings’, which all teams are invited to attend. During this year they included presentations from:

- Richard Curle from Landscape Associates on the topic of building a garden at the RHS Chelsea Flower Show
- Frances Toase from Chris Beardshaw Garden Design on the topic of project management and build and breakdown schedules
- James Alexander-Sinclair and Alexandra Denman on the topic of how to prepare for judging



Jill Carter (Founder & CEO of Pulp Friction) and a volunteer help set out plants at Stockhill Fire Station in Nottingham where the Pulp Friction ‘Growing Skills’ Garden was relocated after RHS Chelsea 2024.

### 3. STORYTELLING

We invest in the creation of high-quality promotional material, marketing and communication of the gardens and charitable organisations that Project Giving Back supports, as well as data-gathering and evaluation so that we can understand and communicate the impact of our funding in a compelling way to attract as many people as possible to get involved.

#### MEASURING ACTIVITY

We invest in high-quality assets and experiences for marketing purposes. This means that each charity is provided with:

- a film in relation to the charity in advance of RHS Chelsea Flower Show, which can be used on social media channels and other digital platforms
- a set of photographs of their garden at RHS Chelsea Flower Show to support the ongoing promotion of the garden
- a film in relation to the relocation of their garden, which can be used on social media channels and other digital platforms
- a set of photographs of their garden once relocated, to help promote the legacy of the garden.

In 2024, we also invested in:

- additional 'behind the scenes' footage at RHS Chelsea for our own social media channels which indirectly promoted the gardens we were supporting
- additional filming during RHS Chelsea week which included interviewing a number of celebrities including Sally Philips, Elizabeth Day, Levison Wood and Kate Silverton and their reactions to the gardens and charitable causes time lapse videos of each of the gardens being built at Chelsea.

As a result, we noted:

- a 60% increase in the number of PGB Instagram followers year on year with a big increase around RHS Chelsea due to the reels and celebrity content
- a 60% increase in the number of likes on our posts showing higher interaction
- a 350% increase in our Instagram Reel plays



## 4. COMMUNITY BUILDING

We recognise that the success of a project is often rooted in peer-to-peer learning and a meaningful sense of community, so we invest in bringing people together to connect, share their experience and learnings, to be ambassadors and ultimately give back in their own way.

### MEASURING ACTIVITY

At the start of their journey with Project Giving Back, the garden teams are invited to a workshop during RHS Chelsea Flower Show week in the year before they are due to exhibit. This is designed to provide valuable insights about what will be involved and how the opportunity can be maximised, but also to bring the teams together as a cohort with the wider PGB team.

Once the garden teams have subsequently had their application approved by the RHS, they then embark on the project management process. The full cohort is brought back together a few weeks before the garden builds commence for an in-person coffee morning. This community of teams coming together involves both the designers and the representative from the charity, and panel presentations and insight are provided to help with the final preparations.

Following on from the RHS Chelsea Flower Show in May, we host an exhibition at the Garden Museum. The purpose of this is to highlight and share the relocations of the gardens – both completed and planned. The Garden Museum welcomes somewhere in the region of 100,000 visitors each year, and the exhibition is well attended. All teams are invited to the launch of this event to help celebrate their experience, and it is at this point we share the summary of their initial impact reporting from exhibiting at the RHS Chelsea Flower Show.

Each year the community of garden teams grows (the PGB family), and we are grateful to the many teams who continue to provide support to Project Giving Back with mentoring, attending panel discussions, or just simply passing on their RHS Chelsea top tips. A number of the garden designers involved have also gone on to support their partner charities on a longer term basis, as ambassadors, trustees, volunteers or advocates.

In 2024, Project Giving Back also ran a campaign with RHS Chelsea visitors and online, to enter our competition and nominate a charity of their choice. At the end of the flower show week, we selected a random winner and made a £1,000 donation to their chosen charity. We are pleased to report that the donation went to Younger People with Dementia, a new charity to PGB having not applied for or been awarded garden funding.



# St James's Piccadilly Garden – Imagine the World to be Different

Designed by  
Robert Myers

St James's Piccadilly is a historic church looking to the future, advocating for social and earth justice and empowering people. It is a thoughtful, inclusive, creative community, a place open to people of all faiths and none.



## Ongoing legacy

The garden celebrates the restorative power of green spaces in cities, illustrating a sense of hope and recovery and inspiring future generations to "imagine the world to be different." It is inspired by the architecture of St James's church, its bombing during the war and its existing and proposed gardens. Calm, contemplative and uplifting, it is a refuge in the city for humans and wildlife, offering dappled shade, lush multi-layered greenery, and water to engage the senses.

Following the show, the plants were relocated into the garden at St James's partner church, St Pancras Easton Road. In time, the sculptural counselling cabin and other "ham" landscaping features will be installed in the restored garden in Piccadilly as part of The Wren Project, a major restoration of the church, its courtyard and garden.

Built by Stewart Landscape Construction  
Plants provided by: Harbus Lovel, Deepdale Trees  
Architectural: Ian Morrison, Castle Ring Oak Frame, PACE  
Planner: James Consulting Engineers, Lime Green, Water Arbours, carbon8, HG, Matthews, Michener&S

St James's Piccadilly is a historic church looking to the future, advocating for social and earth justice and empowering people. It is a thoughtful, inclusive, creative community, a place open to people of all faiths and none.



The 2024 Gardens for Good Causes Exhibition at The Garden Museum.

SECTION 3

Our impact

Charities continue to benefit from the opportunity to exhibit at RHS Chelsea Flower Show long after the event.

PGB offers a form of creative philanthropy in which good causes receive a gift of opportunity rather than direct funding. Wide ranging benefits include opportunities for extensive press and social media coverage, hosting exclusive events for potential donors, engagement with thousands of show visitors, and supporting emerging talent in the UK horticulture industry.

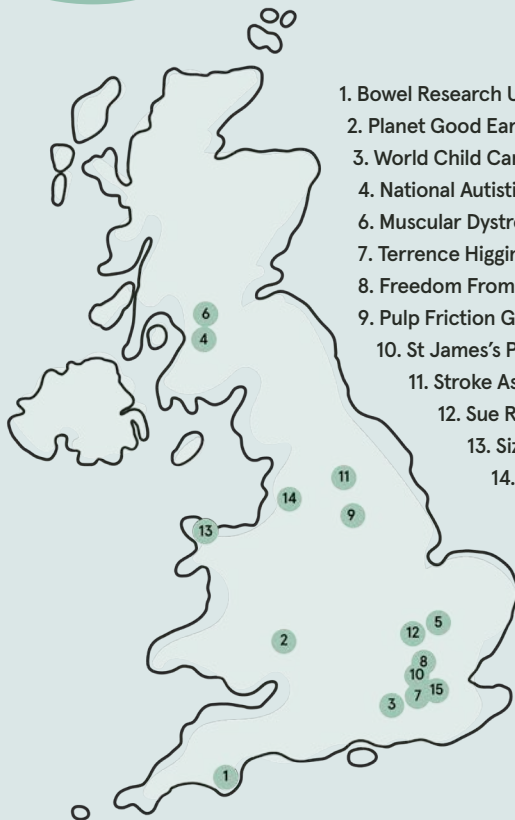


**15 GARDENS**  
supported by PGB at RHS Chelsea Flower Show 2024.

**£4.9 MILLION IN FUNDING**  
for gardens for good causes (as part of a 5 year, £20 million commitment).

“To see so many good causes make the most of exhibiting at the RHS Chelsea Flower Show each year is uplifting and inspiring; and to know that each garden will go on to make an impact somewhere in the UK after the show makes this project all the more special.”

**Hattie Ghai**  
CEO, Project Giving Back



1. Bowel Research UK Microbiome Garden
2. Planet Good Earth Garden
3. World Child Cancer Nurturing Garden
4. National Autistic Society Garden
5. National Garden Scheme Garden
6. Muscular Dystrophy UK Forest Bathing Garden
7. Terrence Higgins Trust Bridge to 2030 Garden
8. Freedom From Torture Sanctuary for Survivors
9. Pulp Friction Growing Skills Garden
10. St James’s Piccadilly Garden
11. Stroke Association’s Garden for Recovery
12. Sue Ryder Grief Kind Garden
13. Size of Wales Garden
14. WaterAid Garden
15. Panathlon Joy Garden

All PGB supported gardens are repurposed at permanent locations throughout the UK after the show.

£175K

raised by Bowel  
Research UK's garden  
appeal

£40K

received by Muscular  
Dystrophy UK from  
guests invited to  
events at the show

£50K

sponsorship secured  
by National Autistic  
Society for After  
Hours event

£15K

raised by National  
Garden Scheme plant  
sale after the show

500%

increase in St James's  
Piccadilly social  
media reach during  
RHS Chelsea week

500

visitor email  
addresses gathered  
by Panathlon at  
the show

4.7K

accounts on social  
media reached by  
Size of Wales

1000+

new supporters  
entered Sue Ryder's  
prize draw

100+

pieces of press  
coverage for World  
Child Cancer



The Stroke Association marking the opening of their relocated garden at Chapel Allerton Hospital in Leeds.

£20K+

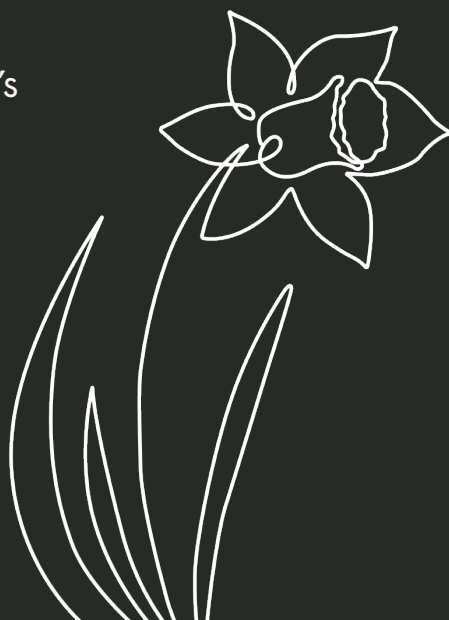
raised by Freedom  
from Torture's auction  
at the launch of their  
relocated garden

1000+

new supporters  
entered Sue Ryder's  
prize draw

£35K

raised by Stroke  
Association from  
corporate partners



## Stats are great, but stories are better...

“ Seeing the impact of the garden on the public and listening to stories from people affected by The Chelsea garden at our skatepark has been a game-changer for us. It’s a place where people of all ages come together, share stories, and find inspiration. It’s more than just plants and pathways; it’s about creating a lasting legacy for future generations.

Charlie from Hereford Skatepark recipient of the Planet Good Earth Garden

“ It’s been an incredible opportunity to create an ‘otherworldly’ garden that not only tells the stories of survivors of torture, but also evokes happy homeland memories. To have the funds and the support to be able to give them and many others a permanent sanctuary at the charity’s headquarters makes the project truly worthwhile.

Emma O’Connell, garden designer, Freedom From Torture Garden: A Sanctuary for Survivors

Left: Actor Sally Phillips enjoyed meeting the Pulp Friction team on Press Day.

Far right: Pupils from Marjorie McClure School on the Panathlon Joy garden.



“ Having a show garden at RHS Chelsea was like throwing a stone into a pond: the ripples will go on for a long time and some of the impact we may never be able to measure formally but will feel the effects for years to come. The garden was both an amplifier and a multiplier. We could tell our story, invite people to join our project and demonstrate our excellence

Rev’d Lucy Winkett, Rector, St James’s Piccadilly

“ On a personal level it was so moving. As a late diagnosed autistic woman, who masks almost all the time, it often feels like most people don’t understand masking at all. However, through the medium of the garden, I felt understood and seen.

Visitor to the National Autistic Society Garden

“ Seeing the impact of the garden on the public and listening to stories from people affected by Muscular Dystrophy was quite simply amazing. I don't think we can underestimate the wider impact the publicity will have had on our community. Rather than Saturday being the end of the show, it was just the start of a new journey for the charity

Michelle Anthony, Trustee of Muscular Dystrophy UK

“ The garden allowed the charity to reach new audiences and drive awareness of their vision of a world with no new HIV cases. It created a platform, ignited conversation and most importantly has given a voice and visibility to people who had been marginalised for far too long.

Matthew Childs, garden designer, Terrence Higgins Trust Bridge to 2030 Garden

“ We are so excited to welcome and benefit from the Panathlon Joy Garden now relocated to our school. It certainly will bring much joy to the pupils, staff and visitors for many years to come

Rebecca Cottage, Headteacher at Marjorie McClure School – recipient of the Panathlon Joy Garden

#### IN 2024, GARDENS SUPPORTED BY PGB

- generated 1,711 press articles
- which had an estimated audience reach of 837.5m
- and £18.5m AVE (Advertising Value Equivalent)



## Our governance matters

As a charity we take governance seriously. Our trustees meet regularly and are actively involved in decision making, financial oversight and risk management.

### 4.1 Our Trustees and CEO

To ensure that Project Giving Back operates as effectively as possible as a grantmaking organisation and that successful applicants are able to leverage the opportunity to its full extent, four founding trustees and a CEO were appointed to oversee and be responsible for Project Giving Back's charitable activities.



**ROSIE ATKINS**  
Chair of Trustees

Rosie combines a passion for storytelling with her lifelong love of plants. A self-confessed plant-a-holic, she was awarded the RHS Elizabeth Medal of Honour (EMH) in March 2024 for her outstanding contributions to horticulture.

Rosie began her journalistic career at The Sunday Times and, in 1992, launched and edited the award-winning magazine Gardens Illustrated. She transitioned to the role of Curator at Chelsea Physic Garden in 2001. Rosie has served on the Councils of both the Linnean Society and the Royal Horticultural Society (RHS), where she now holds the position of Vice-President. A dedicated advocate for gardens, she is a founding trustee of the London Gardens Network, Chairman Emeritus of the RHS Woody Plant Committee, and a trustee of the Great Dixter Charitable Trust.



**ALEXANDRA DENMAN**  
Trustee

Alex provides invaluable guidance to garden teams preparing for RHS Chelsea Flower Show, drawing on her extensive RHS Chelsea experience and now as Show Director of The Royal Windsor Flower Show, an event which she has taken from strength to strength.

Alex's horticultural career includes managing the RHS Chelsea Flower Show from 2006 to 2014, during which time she curated the show's horticultural content and oversaw hundreds of exhibits. She worked closely with designers, charities, and sponsors to navigate the complexities of exhibiting and turn their visions into reality. A passionate advocate for the opportunities the RHS Chelsea Flower Show provides, Alex appreciates the platform it creates for designers, growers, and charitable causes. She is a trustee of the Royal Windsor Rose and Horticultural Society and an independent consultant and project manager.



## MARK FANE

Trustee

**Mark brings robust financial oversight and extensive experience in exhibiting and building gardens at RHS Chelsea Flower Show.**

As co-founder and Chief Executive of online garden retailer Crocus, Mark has collaborated with leading garden designers over the past two decades, creating 38 show gardens at RHS Chelsea, earning 35 RHS Gold Medals and 13 Best in Show awards. He served on the RHS Council from 2009 to 2019, contributing to the Commercial, Investment, and Nominations and Governance Boards, and was made an RHS Vice-President in 2019. Additionally, Mark was Chairman of the Garden Museum from 2011 to 2023 and is currently a trustee of the Chatsworth House Trust.

---



## ARNE MAYNARD

Trustee

**Arne provides invaluable support and advice on garden design for PGB-funded projects, bringing his meticulous attention to detail and creative design expertise.**

A highly regarded garden designer, Arne has earned accolades at RHS Chelsea Flower Show (2000, 2012) and is renowned for creating harmonious gardens that reflect the essence of their surroundings. His work spans private homes worldwide, where his designs seamlessly integrate with their environments. Arne is also transforming the garden and landscape at his home in Monmouthshire, Wales, showcasing his passion for hands-on gardening. A committed advocate for emerging talent, he actively supports growers and specialist nurseries across the UK and Europe.

---



## HARRIET GHAI

CEO

**Hattie is a key driving force behind PGB's focus on creating impact, ensuring that the PGB team runs an effective grantmaking process, operates with an efficient project management style, and builds PGB's legacy through compelling storytelling and collaborative community building. She is passionate about the project and the impact philanthropy can have.**

Harriet (Hattie) has a passion for philanthropy and a career that has spanned strategy, project management and branding. Hattie joined Project Giving Back in July 2021 as Project Director, helping to shape the organisation from its inception. She is responsible for the day-to-day management of the charity's activities, overseeing all funding applications from good causes and designers, monitoring impact, and steering strategic direction accordingly. She was appointed Chief Executive Officer in 2022 at the point that Project Giving Back became a registered charity. Alongside her role as CEO, Hattie is studying for a Master's in Philanthropy, Grantmaking and Social Investment with the Centre for Charity Effectiveness at Bayes Business School - City, University of London.

## 4.2 Our charity's governing document

Project Giving Back was established on 31 March 2022 as a Charitable Incorporated Organisation (CIO). It became a charity on registration on 1 April 2023, with the charity number 1198478.

The objects of the charity are to 'provide funding and assistance to other charitable institutions, community interest companies and such organisations that are not operating with a profit-seeking motive, whom wish to develop and exhibit a garden exhibition at The Royal Horticultural Society Chelsea Flower Show.'

The charity is governed by its Constitution dated 31 March 2023. Full administrative details are given on page 62 of these accounts.

## 4.3 Our governance and compliance approach

The charity is governed by a board of trustees who comply with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when considering the charity's aims and objectives; and who take full responsibility for the effective management of the charity and the stewardship and care of its funds.

The charity does not solicit donations from the public and therefore has no need to develop formal policies on its fundraising approach.

The charity does not recruit or make use of volunteers and therefore has no need to develop formal policies on its volunteer approach.

The charity does not invest its assets and therefore has no need to develop formal policies on its investment approach.

The charity does have policies in relation to; grantmaking reserves, risk management, conflicts of interest, complaints, privacy, controls on expenditure, various employment related policies: equal opportunities, grievances, disciplinary, family leave, flexible working, compassionate leave, expenses, and portable IT equipment.

These policies are reviewed and approved annually by the trustees.





Members from the Pantheon charity enjoying the garden at RHS Chelsea Flower Show 2024.

## 4.4 Board composition and activity

Summary of board activity across the year	
<b>Monthly update meetings</b>	<ul style="list-style-type: none"> <li>• Nine meetings in the year, held from September to May</li> <li>• Facilitates regular updates on activity, as well as review of financial information, budgets, risk reviews</li> <li>• One meeting a year is focussed on compliance: approval of policies and risk management review</li> <li>• One meeting a year is focussed on the audit and presentation of the annual report and accounts, including a going concern assessment</li> </ul>
<b>Strategy day</b>	<ul style="list-style-type: none"> <li>• Meet once a year to discuss strategy and plans for PGB</li> <li>• External information collated on the charity sector to support and inform discussions</li> </ul>
<b>Grantmaking presentations</b>	<ul style="list-style-type: none"> <li>• All trustees are members of the panel which determines the awarding of grants to garden teams each year</li> <li>• Includes review of the output of the due diligence work on applicants and the long list of applications</li> <li>• Two day review of in person presentations for the Show Garden applications</li> <li>• Two day online review of presentations for the All About Plants garden applications</li> <li>• Follow up meetings before final grants are awarded</li> </ul>
<b>Attendance at RHS Chelsea Flower Show</b>	<ul style="list-style-type: none"> <li>• All trustees attend the RHS Chelsea Flower Show each year</li> </ul>
<b>RHS Chelsea debrief meeting</b>	<ul style="list-style-type: none"> <li>• In June a debrief meeting takes place to review the most recent RHS Chelsea, and agree on learnings for the future</li> </ul>
<b>Attendance at other events to represent PGB</b>	<ul style="list-style-type: none"> <li>• Meetings with the RHS as required</li> <li>• Garden Museum exhibition</li> <li>• Events arranged by the charities being supported</li> <li>• Workshops and coffee mornings for the garden teams in each year's cohort</li> </ul>
<b>Ad hoc</b>	<ul style="list-style-type: none"> <li>• Ad hoc meetings are arranged (via Zoom) to discuss any emerging issues or risks as needed</li> </ul>

The trustees are appointed by the Board of Trustees. The Constitution provides for a maximum of 12 trustees and a minimum of 3. Trustees are appointed by the existing Board of Trustees for a term of 3 years. On appointment, new trustees are provided with a copy of the Constitution and the latest Trustees' Annual Report and financial statements. The skillset of new trustees will be reviewed and an appropriate programme of training developed for the new trustee based on the findings of this review. In the last financial year training was provided to two of our trustees.

Through trustees' meetings, the trustees agree on an annual basis the broad strategy and areas of activity of the charity, including consideration of grants, reserves and risk management. The Board also receives regular financial information for review and scrutiny. The day-to-day administration of grants and the processing and handling of grant applications is delegated to the CEO who consults with the Board on a regular basis.

The Board keeps the skill requirements of the trustees under review and in the event that a trustee were to permanently retire or additional trustees were required, the current Board of Trustees would consider potential candidates. No requirement for new trustees was identified in the current period. In September 2024 the Board conducted an effective governance assessment. No areas of particular development were identified from this review. The Board noted that they want to continue to ensure Diversity and Inclusion remain an area of consideration.

A full list of the trustees who have been in position throughout the year is shown on page 62.



### 4.5 Risk management






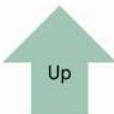


Risk management is fundamental to Project Giving Back achieving its objectives. Our governance and risk processes are designed to enable risk to be managed effectively and to support the objects of the charity being achieved.

The Board has overall responsibility for risk management. The trustees review the key risks facing the charity on an annual basis and maintain these on a risk register that is reviewed at strategy meetings, RHS Chelsea debrief meetings, and at other times as is deemed appropriate. This approach is documented in Project Giving Back's Risk Management policy, which was approved by the Board of Trustees in September 2024.

The trustees have examined the principal areas of the charity's operations and considered the major risks faced in each of those areas. Once the key risks are identified, Project Giving Back's CEO and trustees use the Charity Commission's guidance (CC26) to assess the likelihood and impact of a risk occurring, as well as estimating the financial impact of a risk. Risks which score highly are assessed to consider if mitigating actions can be taken, or to what extent an element of risk should be risk accepted.

The external environment remains high risk – a change in government, sluggish economic growth, and ongoing inflation uncertainty. Climate change is also impacting businesses through weather events. The trustees also consider these wider macro risks in their overall assessment of risk management.

The major risks identified are:

Risk	Change of assessment	Reputational impact	Financial impact	Likelihood	Mitigating actions
The risk of the RHS Chelsea Flower Show being cancelled, postponed, or poorly managed	 Stable	High	High	Low	Force majeure clause in contracts with garden teams
The risk of PGB founders and sole donors not seeing value/impact, having a poor donor experience and ending their funding commitment	 Up	High	High	Low	Increase as project matures. Letter of intent in place from the founders to fund to 2026
The risk of reliance on a small team	 Stable	Low	High	High	Due to planned staff absence risk is assessed as stable
The risk of a grantee charity or a designer being investigated for a compliance issue or reputational scandal	 Stable	High	Medium	Medium	Due diligence work is conducted by professional services firm
The risk of a grantee charity failing/becoming insolvent	 Up	High	Medium	Medium	Due to difficult economic times and demand on charities, the risk is increasing. Due diligence work is performed on all charities
Risk of needing to fulfil financial commitments	 Up	Low	Medium	High	We have experienced delays in Gift Aid claims being paid. Donations from the founders have been accelerated
The risk of a garden not being relocated or repurposed successfully or benefiting the community as intended	 Down	High	Medium	Medium	Majority of gardens are relocating successfully due to PGB oversight
The risk of grant fraud, misuse, or mismanagement of funds	 Down	Medium	Medium	Low	Reduced to medium risk following improvement in financial oversight and control

Where possible, the trustees seek to mitigate the potential impact of these risks through oversight and controls. For example, through the appointment of external advisors to perform due diligence on the applications.

Project Giving Back's trustees and executive team also use their annual skills audit as a tool to identify areas where professional advice may need to be sought to support the management of the charity. These areas currently include: audit, charity law and regulation, company law and regulation, cyber security, data protection, financial management and accounting, PR and media relations.

### 4.6 Related parties, managing independence and interests

Related party transactions are considered carefully in preparing the accounts, and are disclosed in Note 12. The trustees recognise that Project Giving Back is operating within the horticultural industry, in which all four trustees have developed their careers and,

in some cases, still operate or have connections with parties that may directly or indirectly relate to Project Giving Back. As such they recognise that they or the team may have links to charities or garden designers who may apply for and who may subsequently be awarded a grant. This is considered to be a potential risk for Project Giving Back and the following steps are taken to maintain independence and mitigate against potential conflicts of interest:

1. All key personnel are required to complete an annual declaration of interests and these interests are regularly reviewed by the CEO and trustees.
2. Project Giving Back invites guest panellists to take part in the grant application decision-making process to provide a wider perspective.
3. Ahead of each grant assessment process, each panellist is asked to review the list of applicants and declare their interests (personal or professional). If an interest is declared, they are removed from the process relating to that particular applicant.



## SECTION 5

## Our people

## 5.1 Our team

Project Giving Back's trustees consider the full Board and the CEO to be the key management personnel of the charity – in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The charity has a reliance on its CEO for the day-to-day running of the charity. In January 2024 the team was strengthened with the recruitment of a Finance and Compliance Director – Elisa Davies. She has over 20 years experience of financial accounting and risk expertise working for large regulated organisations.

Project Giving Back adopts a very agile approach and as such operates with a relatively small team. This year, in addition to the recruitment of a Finance Director, a new Social Media and Brand Executive – Chantelle Bartrup – joined the team to provide dedicated focus in this area.

The team also works effectively with a number of external partners who provide support on PR (with particular mentions to Jennie Spears and Clare Johnson from Bloom PR & Communications), accounting, legal, and HR.

We also continue to work closely with Britt Willoughby who captures our gardens so exquisitely with her photography, and Matt Greenwell who brings the stories of our gardens, and the charities they are inspired by, to life through his videography.



The Project Giving Back team on the tradestand at RHS Chelsea Flower Show May 2024  
From L to R: Clare, Isabella, Elisa, Hattie, Chantelle and Jennie

## PROJECT GIVING BACK | TRUSTEES' REPORT



**ISABELLA NUNES DA COSTA**  
Project & Production  
Manager

With experience in project management, and having worked for a range of NGOs in the field of humanitarian

aid, Isabella saw Project Giving Back as an exciting opportunity to work directly with charities, supporting them to make the most out of the experience and platform the RHS Chelsea Flower Show offers.



**CHANTELLE BARTRUP**  
Social Media & Brand  
Executive

Chantelle is a digital marketer experienced in design, content strategy, and brand management. She

joined PGB in April 2024 to help shape PGB's digital and online presence, seeing it as a fantastic opportunity to work alongside charities and help tell their stories through carefully crafted social media content.



**ELISA DAVIES**  
Finance & Compliance  
Director

Elisa trained as an accountant at a Big4 accountancy firm and has worked across a number of

large corporates heading up finance and risk teams. She joined PGB in January 2024 to provide dedicated oversight for finance and compliance. She works closely with Hattie to ensure PGB achieves its strategic objectives, and is on hand to support the garden teams with their budgets and relocations. Aside from a love of numbers, Elisa is a keen gardener.



**JENNIE SPEARS &  
CLARE JOHNSON**  
Bloom PR

Jennie (left) is an experienced and confident communications professional who specialises in

horticulture and charity PR and communications projects. With a background and training in horticulture, and over 15 years experience across gardening, lifestyle, environment, education and food and drink campaigns, Jennie supported the Project Giving Back launch in May 2021 and has supported the development of the charity, alongside her colleague Clare Johnson (right), since then.



**HARRIET GHAU**  
CEO




## 5.2. Training and development

Project Giving Back's trustees recognise the importance of training and developing both the team and all trustees to enhance the performance of a small group. There are a number of training opportunities available including:

1. Professional coaching: Project Giving Back continues to engage with an executive coach to provide coaching for Isabella to support her development. This resulted in Isabella being promoted to Project and Production Manager. A programme of coaching was provided to the trustees for whom Project Giving Back is their first trusteeship.
2. NCVO: Project Giving Back is a member of NCVO which provides resources to the team and trustees as well as training modules. The course attended during this period was focused on outcomes and impact measurement.
3. Charities Commission and other professional services updates: Project Giving Back has appreciated and made use of the increased communications and briefings on compliance matters from the Charities Commission. This information is shared regularly with trustees and Elisa Davies attends relevant training sessions and webinars with the ICAEW and those run by our professional advisors. This helps to ensure the charity remains up to speed with regulatory developments and changes, which in 2025 will likely include an update to the Charities SORP (the Charities Statement of Recommended Practice), and an update to the Charity Governance Code.

## 5.3 Recruitment

For the recruitment of our new Social Media and Brand Executive, the role was advertised on LinkedIn and attracted over 800 applications. The recruitment process required final stage candidates to submit two reels and undertake a two stage interview process.



Right: Ula Maria, garden designer for the Muscular Dystrophy UK garden, and Isabella Nunes da Costa at a Project Giving Back coffee morning





Nafa, a survivor, a chef and one of the Freedom From Torture Bread Group, helps serve refreshments at the relocated garden's opening at Freedom From Torture HQ in Finsbury Park, north London.

## SECTION 6

# Our finance matters

Over five years to 2026, we anticipate 77% of our income will be spent on garden grants benefitting 60 UK charities, and a further 10% will be invested on storytelling to promote the good causes we support and the positive impact of philanthropy

### 6.1. Financial review

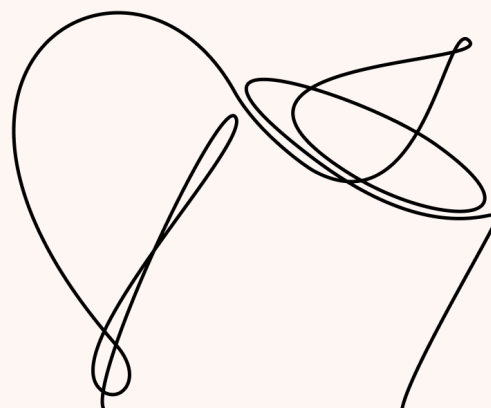
As a charity we monitor carefully how we spend our money, whilst ensuring a quality output and experience for all involved. This involves monitoring how the garden teams allocate their budget, but also how effectively we run as a charity. This is reviewed regularly by our Board of trustees.

In the financial year ending 31 May 2024, we were very grateful to our founders for their ongoing donations amounting to £6m in the year (and totalling £14.9m since Project Giving Back formed initially as a Limited company). As a registered charity we are able to claim Gift Aid on these donations and a further £0.827m was accrued on these donations in the year, bringing total income for the year to £6.863m (£8.208m: 14 months ending 31 May 2023). Our first Gift Aid claim for donations in the financial year to May 2023 was received, and further claims continue to be processed.

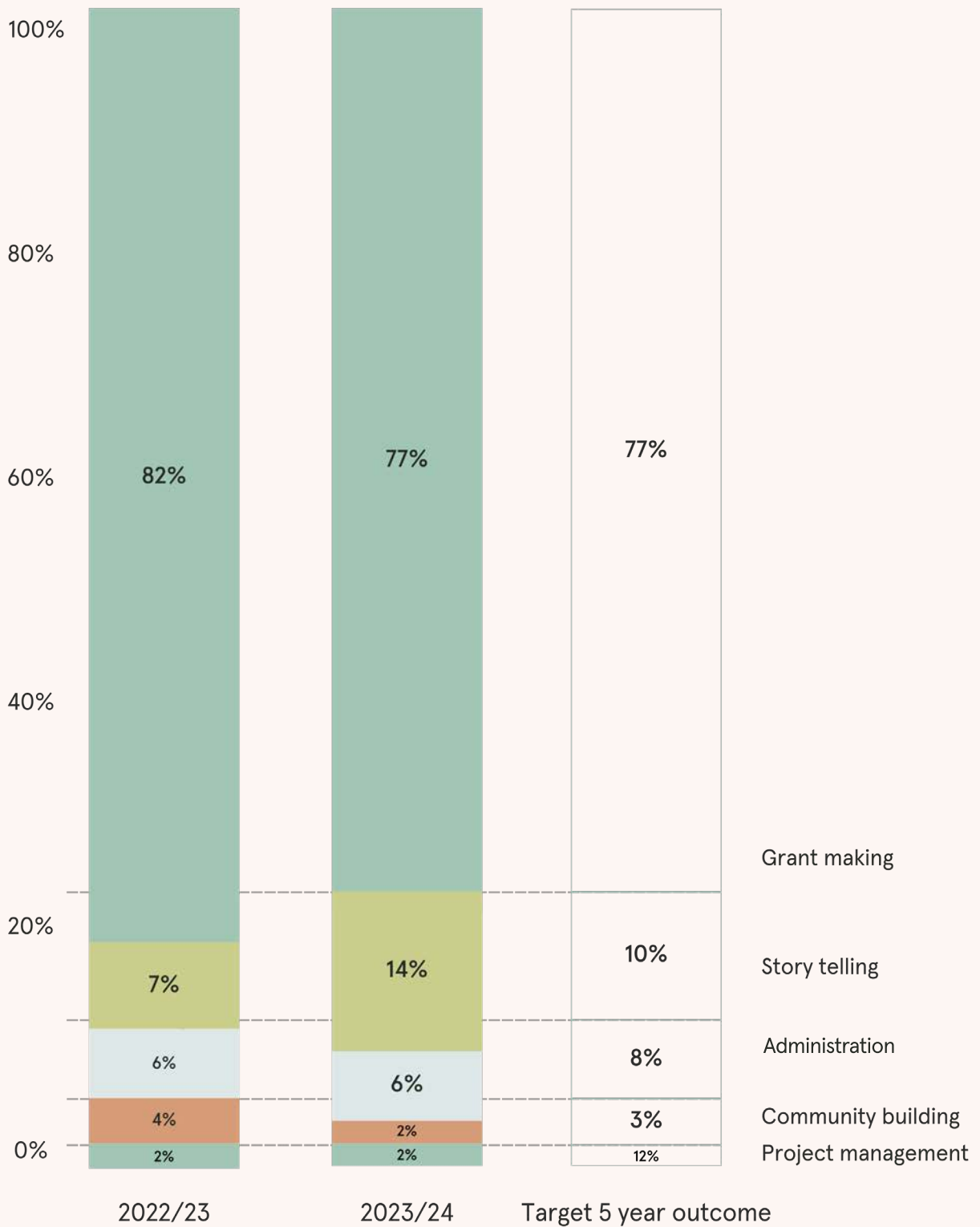
#### 1. Grantmaking

The purpose of the charity is to fund gardens for good causes and in 2024 we funded 15 gardens. Grants recognised in the period for the Chelsea 2024 gardens came to £4,561,710, with a further £344,357 spent on relocating gardens from prior year's shows. A further amount of £604,896 is committed at the year end to fund future relocations.

The grants provided range from less than £100,000 to create a smaller garden in the All About Plants category, to £500,000 for the large show gardens on the show's 'Main Avenue' which involve greater amounts of construction and usually involve architectural structures.



HOW WE SPEND OUR FUNDS



## 2. Project management

Garden teams (designers and charities) are required contractually to meet milestones which Project Giving Back outlines as part of its funding commitment. These are phased over the course of the year leading up to RHS Chelsea and the payment of grants is aligned to these and predicated on the milestones being achieved. This includes ensuring that budgets are being managed carefully by the garden teams.

## 3. Storytelling & community building

A key feature of a Project Giving Back sponsored garden is the provision of support to tell the story of the charity and the garden. This is seen as an investment in storytelling through the provision of high quality films, social media reels, photography and high level PR advice and support. Project Giving Back also has its own presence at the RHS Chelsea Flower Show with a tradestand which creates an opportunity to connect with visitors about the charities being supported and direct them to the gardens or to further information. In 2024 our investment in storytelling was £0.9m (£0.4m in 14 months to 31 May 2023).



## 4. Administration and oversight

Finally, as a charity, we recognise the importance of ensuring good governance and strong financial control. Whilst our overall percentage of expenditure is at 6%, the investment made includes:

- The recruitment of a finance and compliance director who is a qualified and 'Big 4' trained accountant with over 20 years experience working in regulated companies
- The engagement of specialist professional services firms to provide support with accountancy, legal, tax, HR and due diligence work
- The development of our accounting system to improve automation and controls over payments
- Providing training and support to our trustees so they can fulfil their fiduciary duties
- A review of financial controls against the Charities Commission financial controls checklist (CC8) identified no gaps for a charity of our size.

Trustees receive quarterly management accounts, which includes analysis of expenditure against budget and against prior year. In addition, any material expenditure requires their sign off. An audit committee is held once a year to receive the accounts and a report from our independent auditors.



A Size of Wales team member speaks at the opening of the Size of Wales Garden at Treborth Botanic Garden on the outskirts of Bangor in North Wales.

## FINANCIAL OUTLOOK

“ Looking forward, we plan to fund fewer gardens in both 2025 and 2026 than in previous years in order to reach our target of 60 over five years (with 42 completed over the last three years). This will reduce the percentage of expenditure on garden grants in these years, as we anticipate that our other ongoing expenditure on storytelling, project management and governance will be maintained at a similar value to 2023/24.

Elisa Davies

Finance & Compliance Director

## 6.2 Our source of funding

Project Giving Back was founded by and is solely funded by two private individuals who wish to remain anonymous. They are RHS Life Members, British/EU citizens, UK residents and UK tax residents. Having enjoyed successful individual careers, they are now committed to helping UK-based good causes recover their fundraising and awareness-raising potential following a period of economic uncertainty.

Their generosity has enabled Project Giving Back to be established as a grantmaking organisation, with the sole purpose of giving charitable organisations the opportunity to stage a garden at the RHS Chelsea Flower Show, and benefit from the unique public platform the show provides.

Project Giving Back is supported by a team of professionals to ensure the correct due-diligence processes have been met with regards to the founders' donations each year, and that funds are managed appropriately and efficiently.

## 6.3 Reserves policy and cash flow

The trustees' policy is to retain a minimum three month's expenditure within unrestricted reserves which is set at £750,000. Unrestricted funds at the end of the period were £1,604,235. It should be noted that cash balances at the period end stood at £286,123, with the difference mostly explained by the accrual for Gift Aid receipts on donations made to date. We expect the excess reserves to be utilised once the gift aid debtors have been settled. The reserves policy is reviewed annually, with its most recent review and approval in September 2024. There are no restricted funds held within the charity.

The charity is able to continue its operations due to the regular donations received, which are covered by a signed letter of intent from Project Giving Back's founders/donors and an agreed donation schedule ahead of each grantmaking cycle.

## 6.4 Remuneration

All of PGB's trustees give their time freely and no trustee remuneration was paid in the year. Remuneration of Project Giving Back's employees is benchmarked against both the charity sector and equivalent roles in organisations of a similar nature and, on an annual basis, an inflationary adjustment is made using ONS RPI data. Details of key management personnel remuneration



## 6.5 Charitable commitments

At 31 May 2024 the trustees have accrued grant commitments of £259,320 (31 May 2023: £183,637) payable within 12 months of the year end date. A further amount of £604,896 (2023: £416,296) related to relocation costs (see note 4) will become payable subject to beneficiaries meeting the requirements set out within the contract with PGB to successfully relocate the garden.

## 6.6 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, and therefore have concluded that it is appropriate to use the going concern basis in the preparation of these accounts.

The strategy is for Project Giving Back to continue to fund gardens up until at least summer 2026 and to continue to operate as it has been doing to receive donations and undertake grantmaking activity. This is based on the founders' commitment to fund gardens up until RHS Chelsea Flower Show May 2026. Looking further ahead, a plan is being developed to outline how the charity will finalise its work and legacy. This is not expected to take place until at least 2027.

Financial forecasts have been prepared which extend out to 2027 to ensure sufficient donations will be received to cover the ongoing costs of running the charity. Our founders and donors remain committed to meeting the full amount needed to fund the planned level of grantmaking and expenditure.

## 6.7 Related party transactions

All trustees and our CEO are key management personnel and are required to annually declare related party transactions. These are also managed on a day-to-day basis using the conflicts of interest policy, should they arise.

Further details on related party transactions are provided in Note 12 to the accounts.

SECTION 7

# Grantmaking

## 7.1. Grantmaking policy

For 2024 Project Giving Back made grants by open application. In view of the fact that the majority of our funds are spent on grants, we take a series of steps to ensure these grants are awarded fairly and appropriately, and that the funds are used effectively for public benefit. Our grantmaking policy is subject to annual review by the Board of Trustees.

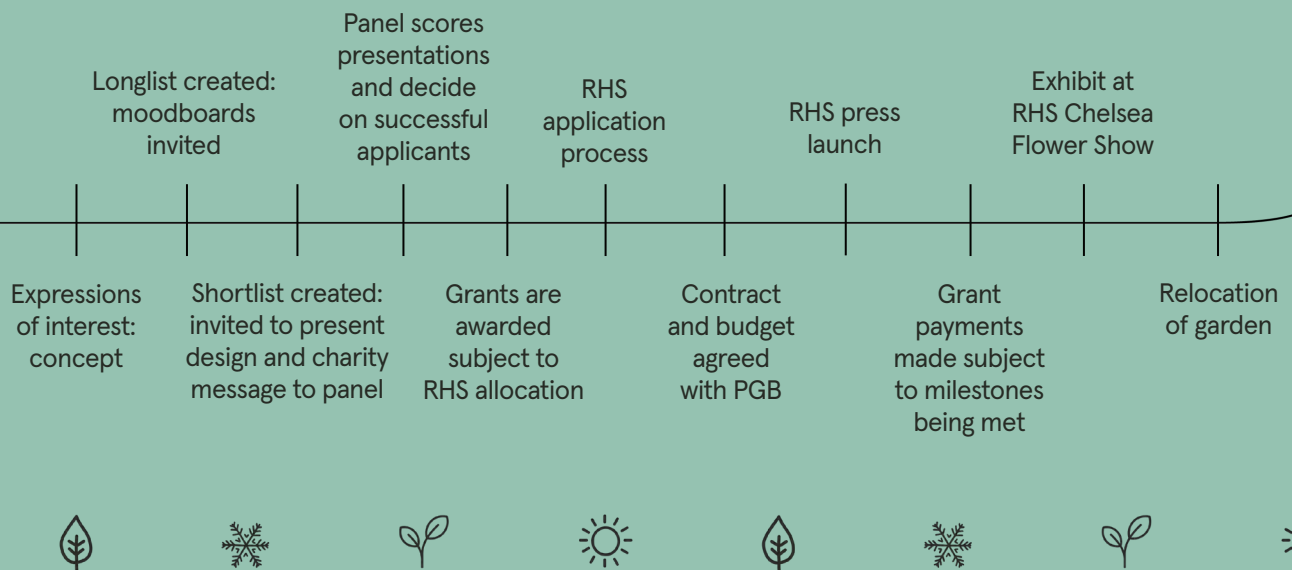
Expressions of interest were welcomed for grants from UK-based charities and other charitable organisations through our website. Applicants submitted an expression of interest which was screened and reviewed by the charity's panel consisting of trustees, CEO and guest panellists. Shortlisted applicants were then required to submit a written brief and mood board, followed by an in-person presentation for final consideration.

Grants are awarded on an annual basis ahead of the RHS Chelsea Flower Show taking place the year following the grant. They are paid in phased instalments subject to garden teams meeting the milestones set out in our contracts.

We therefore provide guidance to applicants and successful grantees about what PGB's funding should and should not be used for. Our grantmaking policy and FAQs on our website make clear that charities can only be funded once, but designers can be funded more than once, subject to the quality of their application and relevance of their charity's cause.

As shown on the timeline below, grants awarded by Project Giving Back do not preclude the charity and designer from then needing to apply to the RHS and getting through their rigorous assessment process.

### TIMELINE



## 7.2 Grant conditions

Project Giving Back's grants can cover the design, build and logistics of creating a show garden at RHS Chelsea. Below is a summary of what will be considered as reasonable to include within the PGB's funding budget:

<b>Hard landscaping</b>	<ul style="list-style-type: none"> <li>• Walls, paths and paving, water features, garden buildings and other structures, any other non-planted features integral to the design</li> </ul>
<b>Soft landscaping</b>	<ul style="list-style-type: none"> <li>• Trees, shrubs, hedging, herbaceous perennials, annuals and wild flowers, any other plant material required to realise the design</li> </ul>
<b>Labour and machinery</b>	<ul style="list-style-type: none"> <li>• Garden contractor labour and any other labour required to build the garden at the show, van and machinery hire (including drivers), planting volunteer subsistence costs</li> </ul>
<b>Other reasonable how costs</b>	<ul style="list-style-type: none"> <li>• RHS site fees including water and electricity costs</li> <li>• Accommodation, travel (including parking) and subsistence for anyone associated with designing and building the garden at the show</li> <li>• Designer fees (not recommended to be higher than 10% of total budget)</li> <li>• Any costs associated with the dismantling of the garden at the show and its complete removal from the site (this might include temporary storage costs while relocation plans are finalised)</li> </ul>
<b>Relocation and/or repurposing of the garden</b>	<ul style="list-style-type: none"> <li>• Storage and transport</li> <li>• Soft landscaping costs to augment or replace plants from the RHS Chelsea garden</li> <li>• Labour, machinery and other costs associated with the construction of the garden in its permanent site</li> </ul>



**What cannot be covered by Project Giving Back's grant without express permission?**

PGB funding does not cover any costs the designer or charity might incur that fall outside of the garden design and build parameters outlined opposite. Some of these potential additional costs are outlined below, but this is not an exhaustive list and we encourage garden teams to contact us with individual queries.

<p><b>PR &amp; marketing</b></p>	<ul style="list-style-type: none"> <li>Specialist PR services that complement your in-house team and/or provide support for the duration of the campaign Printed materials associated with the garden including, but not limited to, the garden leaflet for distribution to show visitors (assuming it has not been included in the garden budget covered by Project Giving Back)</li> <li>Any advertising or paid-for promotion of the garden you intend to do online or offline to encourage support and raise awareness. Any costs associated with the digital materials you will produce to help promote the garden</li> </ul>
<p><b>Fundraising</b></p>	<ul style="list-style-type: none"> <li>Costs associated with supporter and cultivation events held at RHS Chelsea in the lead up to and during show week to encourage charitable support. This includes but is not limited to: cost of tickets, catering, printed materials, labour, accommodation and travel and subsistence for staff required at the events.</li> <li>Any charity staff costs incurred as a result of the garden, including, but not limited to, time involved in planning and implementing public awareness and fundraising campaigns, time spent at the show including travel, accommodation and subsistence and time spent planning and implementing the garden's relocation and ongoing work around that.</li> </ul>
<p><b>Other additional potential costs</b></p>	<ul style="list-style-type: none"> <li>Any other specialist consultants or contractors you take on to help support and project manage the campaign</li> <li>Any costs associated with volunteers involved during show week</li> </ul>

Grantees are able to secure additional financial support to help cover any additional costs they might choose to incur as a result of being at the RHS Chelsea Flower Show, but any public recognition of additional financial supporters must be approved by Project Giving Back.

**7.3 Grant management**

Each successful grant applicant is required to prepare a budget breakdown and payment schedule which is then included in Project Giving Back's Exhibitor Agreement. This is a tripartite agreement that covers the roles, responsibilities and conditions of funding. Within this agreement, there is a schedule that outlines the payment dates and the associated reporting milestone. Grantees are required to provide status updates on a monthly basis and, if a status update has not been provided, the subsequent grant payment can be withheld until the Project Giving Back team and trustees are satisfied that relevant progress and reporting requirements have been met.

## SECTION 8

### Our plans for the future

Following the success of the 2024 RHS Chelsea Flower Show and the 15 inspiring charity gardens we funded, we are delighted to report that 11 of those gardens were fully relocated and repurposed by the end of August 2024. The remaining four gardens are part of larger development projects, and will be relocated in the coming months. We look forward to seeing these projects come to fruition, and updates will be shared regularly on our website and social media channels.

As the 2024 cohort concludes its journey, we are thrilled to welcome our 2025 group of charities and designers. All 10 of the gardens awarded grants have successfully secured their place for the RHS Chelsea Flower Show in May 2025. Once again, we will support a diverse range of charities spanning various sectors, sizes, and regions, with relocations planned across the country to ensure these gardens leave a lasting legacy.

To meet the growing demands of our work, the PGB team expanded in 2024. We welcomed Elisa Davies as our Finance and Compliance Director and Chantelle Bartrup as our Social Media and Brand Executive. They join and add experience to our existing team of Isabella Nunes da Costa, Project and Production Manager, and myself, both of whom have been with PGB since its inception. Together, and with Bloom PR & Communications and our financial advisers, we are well-equipped to support our garden teams with project management, storytelling, and community-building efforts in the year ahead. Additionally, we plan to continue developing our brand and inspiring others about the transformative potential of philanthropy.

Looking further ahead, our grantmaking process for 2026 is already underway to allocate funding for our final gardens for good causes. For this concluding year, we are reviewing past applications and inviting teams to apply with match-funding opportunities. By achieving our target of funding 60 gardens over five years, we aim to leave a lasting mark on communities across the UK.

The RHS Chelsea Flower Show experience is truly unique and fosters a strong bond among our garden teams—fondly referred to as the PGB family. We are deeply grateful to those who give back by mentoring, serving as guest panellists and speakers, or supporting our charities as ambassadors, trustees, volunteers, or friends.

As we look to the future, we remain focused on maximising the impact of our founders' generous investment and continuing to demonstrate the enduring power of giving back.

Hattie Ghau  
CEO, Project Giving Back

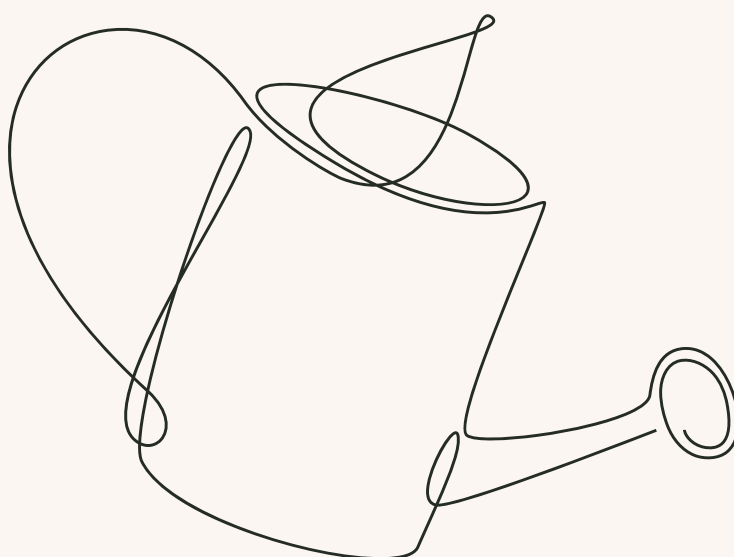
## SECTION 9

## Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.



The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 and regulations made thereunder and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees  
and signed on its behalf by Rosie Atkins.

*Rosie Atkins*

## SECTION 10

# Independent auditors report to the Members of Project Giving Back

## OPINION

We have audited the financial statements of Project Giving Back (the ‘charity’) for the period ended 31 May 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the 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 FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 31 May 2024 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

## BASIS FOR OPINION

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

## CONCLUSIONS RELATING TO GOING CONCERN

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 Trustees’ Report and Financial Statements, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information contained within the Trustees’ Report and Financial Statements. 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.

## 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:

- sufficient accounting records have not been kept; or
- the information given in the financial statements is inconsistent in any material respect with the Trustees’ Annual Report; 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 Trustees' Responsibilities on page 45, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charity or to cease operations, or have no realistic alternative but to do so.

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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:

We obtained a general understanding of the charity's legal and regulatory framework through enquiry of management in respect of their understanding of the relevant laws and regulations. We obtained an understanding of the charity's policies and procedures in relation to compliance with relevant laws and regulations. We also drew on our existing understanding of charity regulation.

We understand that the charity complies with the framework through:

- Updating operating procedures and internal controls as legal and regulatory requirements change;
- Regular reviews of risk by management and the Trustees;
- Approval by the Trustees of the grants awarded;
- The Trustees' close oversight through regular board meetings and compliance reporting.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the charity's ability to conduct operations and where failure to comply could result in material penalties. We have identified the following laws and regulations as being of significance in the context of the charity:

- FRS 102 and the requirements of the Charities Act 2011 in respect of the preparation and presentation of the financial statements; and
- Charity law and regulation.

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations above:

- Making enquiries with management and a Trustee (as representative of the Trustees as a whole) as to the risks of non-compliance and any instances thereof;
- Reading minutes of trustee meetings.

The senior statutory auditor led a discussion with senior members of the engagement team regarding the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. The key areas identified as part of the discussion were:

- Management override of control; and
- Occurrence of expenditure.

The procedures carried out to gain evidence in the above areas included:

- Testing of a sample of journal entries, selected through applying specific risk assessments based on the charity's processes and controls surrounding journal entries; and
- substantive work on expenditure transactions.

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

### CLA EVELYN PARTNERS LIMITED

Statutory Auditor  
Chartered Accountants

Onslow House  
Onslow Street  
Guildford  
GU1 4TL

20/02/2025

CLA Evelyn Partners Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## SECTION 11

## Statement of financial activities

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDING 31 MAY, 2024

	Notes	Unrestricted funds Year ended 2024 £	Unrestricted funds 14-month period ended 2023 £
<b>INCOME FROM:</b>			
Donations	1	6,826,750	8,208,261
Investments	2	36,122	-
		<u>6,862,872</u>	<u>8,208,261</u>
<b>TOTAL</b>			
<b>EXPENDITURE ON:</b>			
Raising funds		(15,878)	(4,755)
Charitable activities	3	(6,506,376)	(6,939,889)
		<u>(6,522,254)</u>	<u>(6,944,644)</u>
<b>TOTAL</b>			
		<u>340,618</u>	<u>1,263,617</u>
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>			
<b>RECONCILIATION OF FUNDS:</b>			
		1,263,617	-
<b>TOTAL FUNDS BROUGHT FORWARD</b>			
		1,604,235	1,263,617
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,604,235</u>	<u>1,263,617</u>

## SECTION 12

## Balance sheet

AS AT 31 MAY, 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>CURRENT ASSETS</b>			
Debtors	8	1,774,300	1,777,753
Cash at bank and in hand		286,123	52,204
		<u>2,060,423</u>	<u>1,829,957</u>
<b>CREDITORS: Amounts falling due within one year</b>			
	9	<u>(456,188)</u>	<u>(566,340)</u>
<b>NET CURRENT ASSETS AND NET ASSETS</b>		<u>1,604,235</u>	<u>1,263,617</u>
<b>RESERVES</b>			
Unrestricted funds	10	<u>1,604,235</u>	<u>1,263,617</u>
Total Funds		<u>1,604,235</u>	<u>1,263,617</u>

The financial statements on pages 49 to 61 were approved by the Board and authorised for issue on 19 February 2025 and are signed on its behalf by

*Rosie Atkins*

Rosie Atkins

## SECTION 13

## Statement of cash flows

FOR THE YEAR ENDING 31 MAY 2024

	Notes	Unrestricted funds Year ended 2024 £	Unrestricted funds 14-month period ended 2023 £
<b>OPERATING ACTIVITIES</b>			
Cash generated from operations	14	233,919	52,204
<b>INCREASE IN CASH AND CASH EQUIVALENTS IN THE PERIOD</b>		233,919	52,204
<b>CASH AND CASH EQUIVALENTS AT THE START OF THE PERIOD</b>		52,204	-
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		286,123	52,204

## SECTION 14

## Accounting policies

FOR THE YEAR ENDING 31 MAY 2024

**BACKGROUND INFORMATION**

Project Giving Back is a charitable incorporated organisation registered in England and Wales by the Charity Commission (Charity number 1198478) on 31 March 2022. Details of the registered office address of the Charity are given on page 62 of the accounts. The Charity's operations and principal activities are described in the Trustees' Report.

**REPORTING PERIOD**

The financial statements to 31 May 2024 cover the year 1 June 2023 to 31 May 2024. Whilst the financial statements to 31 May 2023 cover the 14 month period from the registration of the charitable incorporated organisation on 31 March 2022 to 31 May 2023. Therefore the current year is not entirely comparable to the comparative period.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) and the Charities Act 2011.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

**FUNCTIONAL CURRENCY**

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

**GOING CONCERN**

The Trustees have prepared cashflow forecasts and reviewed the expected future cash outflows for the Charity against expected cash inflows for 12 months from the approval of these financial statements. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern, and therefore have concluded that it is appropriate to use the going concern basis in the preparation of these financial statements. In making this assessment the Trustees have been provided with confirmation of intent from the donors that they will continue to fund the charity to enable it to fund gardens at the 2025 and 2026 RHS Chelsea flower shows, including their subsequent relocation. It is expected that the charity will then wind down its activities and close in 2027.

**INCOME**

Income is included in the statement of financial activities when the Charity is legally entitled to the income, there is sufficient probability of receipt, and the amount can be quantified with reasonable accuracy.

**GIFT AID**

Gift aid is claimed on all eligible donations and is included within donations in the statement of financial activities. Gift aid is recognised in line with the donation it relates to.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. As there is only one charitable activity, all support and governance costs have been allocated against this activity. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit, legal fees and trustee training.

Cost of raising funds comprises costs incurred in relation to activities that assist with raising donations.

#### **GRANTS**

Grants payable are agreed by the Trustees, as detailed in the Trustees' Report. The liability is included in the accounts once a commitment has been made and communicated to the beneficiary and any performance commitments have been met.

Grants in relation to the relocation costs of the gardens are recognised in the Statement of Financial Activities when due provided the beneficiaries meet their requirements set out in the grant funding contract. Relocation costs occur in the financial period following the RHS flower show.

#### **FUNDS**

Unrestricted funds are income receivable or generated for the objects of the Charity without further specified purpose. There are no restricted or designated funds.

#### **FINANCIAL INSTRUMENTS**

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets or financial liabilities.

#### **Financial assets**

Basic financial assets, which include accrued income, are initially measured at the transaction price and are subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

#### **Financial liabilities**

Basic financial liabilities, which include trade creditors and accruals, are initially measured at the transaction price and are subsequently measured at amortised cost, being the transaction price less any amounts settled.

#### **CASH AT BANK AND IN HAND**

Cash and cash equivalents comprises cash held at bank.

#### **RETIREMENT BENEFITS**

For defined contribution schemes the amount charged to profit or loss are the contributions payable in the period.

Differences between contributions payable in the period and contributions actually paid are shown as either accruals or prepayments.

#### **CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT**

In the application of the Charity'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.

The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

## SECTION 15

## Notes to the financial statements

FOR THE YEAR ENDING 31 MAY 2024

1	INCOME FROM DONATIONS	Unrestricted funds Year ended 2024 £	Unrestricted funds 14 month period ended 2023 £
		<u>6,826,750</u>	<u>8,208,261</u>
	Donations	<u>6,826,750</u>	<u>8,208,261</u>
2	INCOME FROM INVESTMENTS	Unrestricted funds Year ended 2024 £	Unrestricted funds 14 month period ended 2023 £
		<u>36,122</u>	<u>-</u>
	Other interest	<u>36,122</u>	<u>-</u>

3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds Year ended 2024 £	Unrestricted funds 14 month period ended 2023 £
Grants (see note 4)	4,906,067	5,706,363
Other direct costs	1,085,789	689,977
Support costs	514,520	543,549
	<u>6,506,376</u>	<u>6,939,889</u>

Support costs include the following:	Unrestricted funds Year ended 2024 £	Unrestricted funds 14 month period ended 2023 £
Finance and administration	244,631	123,685
Communications and marketing	73,996	281,205
Consulting	5,152	28,899
Staff costs	60,025	19,509
Professional fees	24,816	18,660
Governance costs	105,900	71,591
	<u>514,520</u>	<u>543,549</u>

Fees payable to CLA Evelyn Partners Limited and Evelyn Partners LLP in respect of both audit and non-audit services are as follows:	Unrestricted funds Year ended 2024 £	Unrestricted funds 14-month period ended 2023 £
Statutory Audit of accounts (included within governance)	31,317	20,700
Other non-audit services (included within support or direct costs)	44,382	49,850
	<u>75,753</u>	<u>70,550</u>

4	ANALYSIS OF GRANTS PAYABLE (UNRESTRICTED FUNDS)	Total Commitment 2024 £	Total Commitment 2023 £
	2023 Garden costs		
	Aspens Charities	-	72,000
	Centre for Mental Health	-	324,000
	Centrepont Soho	-	540,000
	Choose Love	-	72,000
	Fauna & Flora International	-	400,467
	Horatio's Garden	-	540,489
	Myeloma UK	-	570,000
	The National Hospital for Neurology and Neurosurgery Development Foundation	-	324,002
	Royal Entomological Society of London	-	411,600
	Royal Society for the Prevention of Cruelty to Animals	-	324,001
	Sadler's Wells Trust Limited	-	72,000
	Samaritans	-	540,000
	School Food Matters	-	72,000
	Talitha Arts	-	72,000
	Teapot Trust	-	72,000
	2024 Garden costs		
	Bowel Research UK	84,000	-
	Freedom From Torture	342,000	-
	Muscular Dystrophy Group of Great Britain & Northern Ireland	530,160	-
	The National Autistic Society	511,038	-
	The National Garden Scheme	540,000	-
	The Panathlon Foundation Limited	81,839	-
	Planet Good Earth CIC	84,000	-
	Pulp Friction Smoothie Bar CIO	88,622	-
	Size of Wales	85,000	-
	The Parochial Church Council of the Ecclesiastical Parish of St James, Westminster	444,000	-
	Stroke Association	418,230	-
	Sue Ryder	82,021	-
	The Terrence Higgins Trust	444,000	-
	WaterAid	540,000	-
	World Child Cancer UK	286,800	-
	<b>Total</b>	<b>4,561,710</b>	<b>4,406,550</b>
	2022 Relocation costs	-	1,299,813
	2023 Relocation costs	332,357	-
	2024 Relocation costs	12,000	-
	<b>Total grants recognised in the period (note 3)</b>	<b>4,906,067</b>	<b>5,706,363</b>

## PROJECT GIVING BACK | FINANCIAL STATEMENTS

4	ANALYSIS OF GRANTS PAYABLE (UNRESTRICTED FUNDS) (CONTINUED)	Total commitment 2024 £	Total commitment 2023 £
	Grant commitments:		
	Garden costs as per above	4,561,710	4,406,550
	Relocation costs relating to gardens (see note below)	604,896	416,296
	Total commitments relating to applications	5,166,606	4,822,846

### 2024 GARDENS

Grants are awarded to charities in order to cover the costs of exhibiting a garden at the RHS Chelsea Flower Show and for the relocation and re-purposing of the garden to its agreed location after the event. There are 4 grants sizes awarded and irrecoverable VAT is also included in the level of the grant award where this is applicable. Please see page 41 for further detail in relation to the grantmaking policy and processes.

### GARDEN COSTS

Garden costs include the portion of the grant that has been awarded to a charity in relation to the costs of creating a garden exhibit at the RHS Chelsea Flower Show.

### RELOCATION COSTS

Of the total garden relocation commitment of £604,896 (2023: £416,296), costs of £521,976 (2023: £416,296) relate to the relocation and repurposing of the 2024 gardens which have not been recognised within the period in line with the accounting policy on page 53. These amounts will be recognised in the financial period when the relocation has been substantially completed, this usually occurs in the period following the presentation of the garden at the RHS Chelsea Flower Show.

5	STAFF COSTS	Year ended 2024 £	14 month period ended 2023 £
	Salaries and wages	167,372	86,547
	Social security costs	13,429	2,855
	Pension costs	2,925	1,300
		183,726	90,702

There were 3 (2023: 2) employees during the period.

6	<b>REMUNERATION OF KEY MANAGEMENT PERSONNEL</b>	2024 Number	2023 Number
---	---	----------------	----------------

The key management personnel of the Charity comprise of the Chief Executive Officer and Trustees. The total employment benefits of the key management personnel of the Charity were £112,656 (2023: £119,877 as restated) which consists of salary, consultancy fees, national insurance and pension costs.

The number of employees whose total employee benefits exceeded £60,000 during the period for the Charity were:

£60,001 – £70,000	-	1
£100,001 – £110,000	1	-
	1	1

The Trustees did not receive any remuneration in the period.

During the period, 3 (2023: 2) Trustees were reimbursed expenses of £7,811 (2023: £4,998). These costs related to travel and other out of pocket expenses.

---

7	<b>RETIREMENT BENEFIT SCHEME</b>
---	----------------------------------

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The employer's pension costs charged to the Statement of Financial Activities during the period amounted to £2,925 (2023: £1,300), an amount of £nil (2023: £452) is included in accruals at the year end.

---

8	<b>DEBTORS</b>	2024 £	2023 £
	Prepayments and accrued income	1,751,283	1,777,753
	Other debtors	23,017	-
		1,774,300	1,777,753

Included within accrued income are balances of £1,451,750 (2023: £1,635,832) relating to gift aid.

PROJECT GIVING BACK | FINANCIAL STATEMENTS

9	<b>CREDITORS: Amounts falling due within one year</b>	2024	2023
		£	£
	Trade creditors	53,079	300,314
	Accruals	400,568	240,349
	Other tax and social security	2,541	25,677
		<u>456,188</u>	<u>566,340</u>

10	<b>FUNDS</b>	At 1 June 2023 £	Income £	Expenditure £	At 31 May 2024 £
	Unrestricted funds	1,263,617	6,862,872	(6,522,254)	1,604,235
	Total funds	<u>1,263,617</u>	<u>6,862,872</u>	<u>(6,522,254)</u>	<u>1,604,235</u>

		At 31 March 2022 £	Income £	Expenditure £	At 31 May 2023 £
	Unrestricted funds	-	8,208,261	(6,944,644)	1,263,617
	Total funds	<u>-</u>	<u>8,208,261</u>	<u>(6,944,644)</u>	<u>1,263,617</u>

11	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	Unrestricted Funds As at 31 May 2024 £	Unrestricted Funds As at 31 May 2023 £
	Current assets	2,060,423	1,829,957
	Current liabilities	(456,188)	(566,340)
		<u>1,604,235</u>	<u>1,263,617</u>

## 12 RELATED PARTY TRANSACTIONS

Project Giving Back Limited, a company incorporated in the UK, was set up to fulfil the aims and objectives during the period in which Project Giving Back was being registered as a charitable incorporated organisation, the company then stopped activities once Project Giving Back was set up in March 2022. Harriet Ghai was a director and shareholder of the company until it was closed on 30 April 2024. In the prior period Project Giving Back Limited donated its reserves of £29,101 to Project Giving Back and this was recognised within donations.

Ghai Limited, of which Harriet Ghai is a director and shareholder, operated as a consultant to Project Giving Back in the prior period while Harriet Ghai was acting as Project Director and before being employed as Project Giving Back's CEO. Ghai Limited charged Project Giving Back £54,736 during the prior period in relation to consultancy fees. No balance was outstanding at the period end.

Charlie Hawkes Limited, a company controlled by a connected party of Mark Fane, partnered with the National Brain Appeal charity, was awarded a grant to supply services to exhibit at the 2023 RHS Chelsea Flower Show. Project Giving Back paid £25,546 (2023: £255,505) directly to Charlie Hawkes Limited in lieu of paying the grant directly to the participating charity for the contracted services. No balance was outstanding at the period end.

## 13 TAXATION

The Charity is exempt from tax on income and gains under sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

14	RECONCILIATION OF NET INCOME TO NET CASH GENERATED FROM OPERATIONS	2024	2023
		£	£
	NET INCOME FOR THE REPORTING PERIOD	340,618	1,263,617
	Increase in debtors	3,453	(1,777,753)
	Decrease/(increase) in creditors	(110,152)	566,340
	NET CASH GENERATED BY OPERATIONS	<u>233,919</u>	<u>52,204</u>

## PROJECT GIVING BACK | FINANCIAL STATEMENTS

---

15	ANALYSIS OF CHANGES IN NET CASH	As at 31 May 2023 £	Cashflow £	As at 31 May 2024 £
	Cash at bank and in hand	52,204	233,919	286,123
		<u>52,204</u>	<u>233,919</u>	<u>286,123</u>

## SECTION 16

# Administrative details

### TRUSTEES

Rosie Atkins (Chair) (appointed 31 March 2022)

Mark William Fane (appointed 31 March 2022)

Alexandra Denman (appointed 31 March 2022)

Arne Jens Maynard (appointed 31 March 2022)

### SENIOR MANAGEMENT PERSONNEL

Harriet Ghai (CEO) (Appointed 30 September 2023)

#### REGISTERED CHARITY NUMBER

1198478

#### AUDITOR

CLA Evelyn Partners Limited  
Onslow House  
Onslow Street  
Guildford  
GU1 4TL

#### REGISTERED OFFICE

6 Floor,  
25 Farringdon Street  
London  
EC4A 4AB

#### BANK

HSBC UK Bank plc.  
1 Centenary Square,  
Birmingham  
B1 1HQ

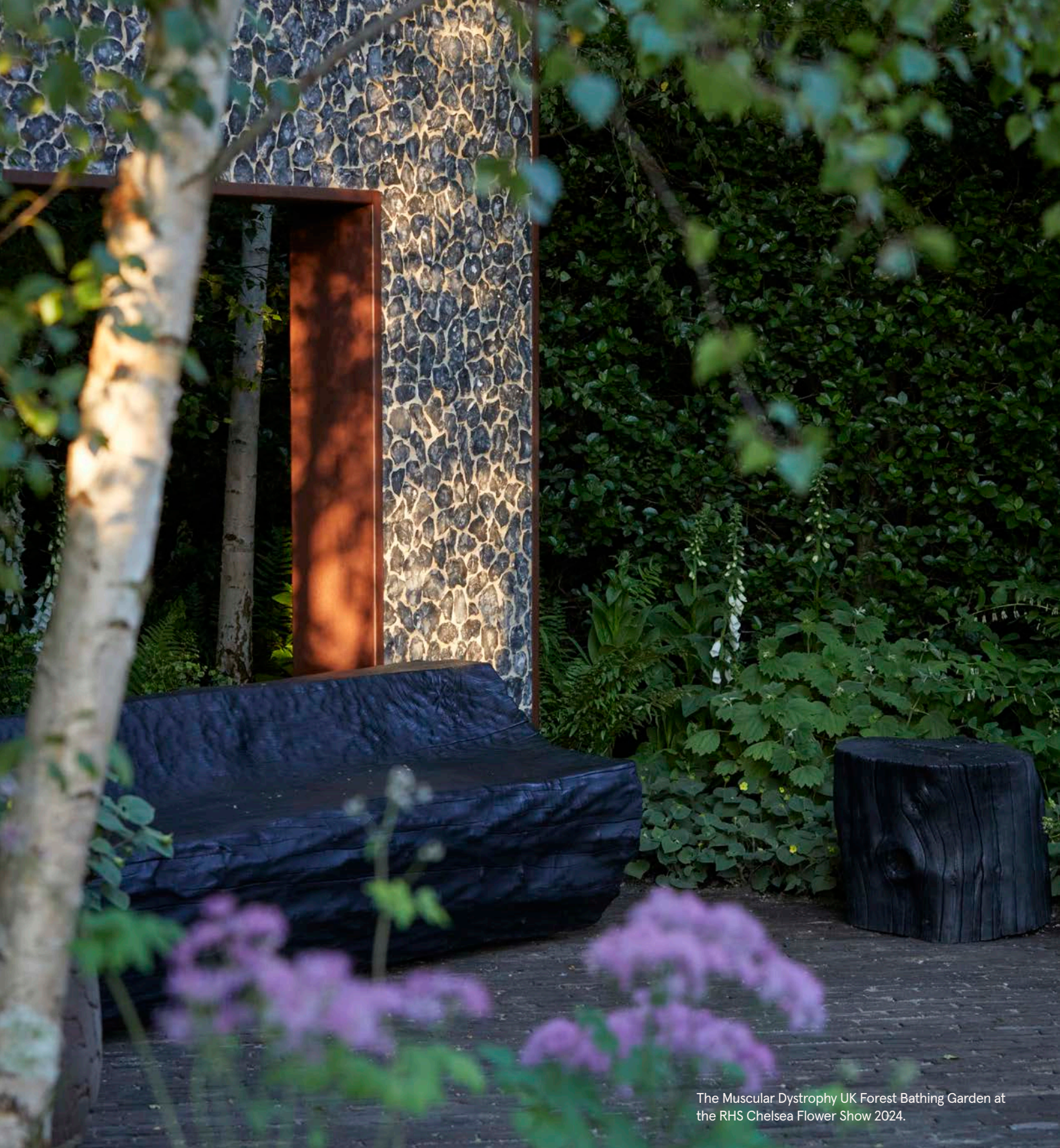
#### ACCOUNTING & BOOKKEEPING

RSM UK Group LLP  
25 Farringdon Street  
London  
EC4A 4AB

#### LAW FIRM

Baker McKenzie LLP  
100 New Bridge Street  
London EC4V 6JA  
United Kingdom





The Muscular Dystrophy UK Forest Bathing Garden at the RHS Chelsea Flower Show 2024.

CHARITY NUMBER: 1198478



For the period ended 31 May 2024

**PROJECT GIVING BACK**

England & Wales - Charity number 1198478

---

# Accounts

---

# Trustees' Report & Financial Statements



FOR THE PERIOD ENDED 31 MAY 2023



CHARITY NUMBER: 1198478

SECTION 1

Who we are

- 1.1. Our founding ethos
- 1.2. Our purpose and public benefit
- 1.3. Our values
- 1.4. Our trustees and CEO

4

SECTION 2

A message from our trustees

6

SECTION 3

What we do

- 3.1. Our strategic plan
- 3.2. Our core activities
- 3.3. How we track our activity and measure our performance
- 3.4. Highlight achievements in '22-23
- 3.5. Beneficiary testimonials
- 3.6. The difference our core activities make
  - 3.6.1. Grantmaking
  - 3.6.2. Project and relationship management
  - 3.6.3. Storytelling
  - 3.6.4. Community-building

8

SECTION 4

Our plans for the future

20

SECTION 5

Our governance matters

22

- 5.1. Structure
- 5.2. Objects
- 5.3. Governance
- 5.4. Key personnel
- 5.6. Training and development
- 5.7. Recruitment
- 5.8. Related parties, managing independence and interests
- 5.9. Principal risks and uncertainties
- 5.10. Further considerations for relocating and repurposing gardens



Horatio's Garden Ambassador, Raquel Siganporia, visiting Horatio's Garden at RHS Chelsea Flower Show 2023

SECTION 6

Our finance matters

27

- 6.1. Our source of funding
- 6.2. How we spend our money
- 6.3. Grantmaking policy
- 6.4. Grant conditions
- 6.5. Grant management
- 6.6. Financial review
- 6.7. Reserves policy and cash flow
- 6.8. Remuneration
- 6.9. Charitable commitments
- 6.10. Going concern
- 6.11. Related party transactions

SECTION 7

Statement of trustees' responsibilities

30

SECTION 8

Independent auditor's report

31

SECTION 9

Statement of financial activities

34

SECTION 10

Balance sheet

35

SECTION 11

Statement of cash flows

36

SECTION 12

Accounting policies

37

SECTION 13

Notes to the financial statement

39

SECTION 14

Administrative details

45

## SECTION 1

## Who we are

## 1.1. Our founding ethos

Project Giving Back (PGB) was founded on the vision of two private philanthropists who wanted to support a wide range of charitable causes which suffered during the global Covid-19 pandemic and continue to be affected by the economic downturn and cost-of-living crisis.

We believe that to achieve change and have the widest public benefit, good causes need to be engaged with and supported by as many people as possible.

## 1.2 Our purpose and public benefit

Through our grants, Project Giving Back gives UK-based charities and other charitable organisations the chance to apply for a fully-funded garden at the RHS Chelsea Flower Show, subject to the usual RHS selection process. This provides charitable organisations a unique opportunity to raise awareness of and support for their work at the world's most famous horticultural event.

The gardens are first a catalyst for engagement for the charities at the world-renowned show before being relocated or repurposed to permanent sites across the UK, creating an ongoing legacy and benefit to the charitable cause and the local community.

## 1.3 Our values

We recognise that being a grant-making charity comes with responsibility. It's vital that we behave and act in a way that remains true to our founding ethos and enables the best outcomes for everyone with whom we work. We are guided by three core values – integrity, innovation, and collaboration.

## 1.4 Our trustees and CEO

To ensure that Project Giving Back operates as effectively as possible as a grant-making organisation and that successful applicants are able to leverage the opportunity to its full extent, four founding trustees and a CEO were appointed to oversee and be responsible for Project Giving Back's charitable activities.

## Our Trustees and CEO



**ROSIE ATKINS**  
Chair of Trustees

Rosie started her journalistic career at the Sunday Times. In 1992 she launched and edited the award-winning magazine Gardens Illustrated,

leaving to become Curator of Chelsea Physic Garden in 2001. During that time she served on the Council of the Linnean Society and the Royal Horticultural Society where she is now a Vice-President. Rosie is a founding trustee of London Gardens' Network; chairman emeritus of RHS Woody Plant Committee and Trustee of Great Dixter Charitable Trust.



**MARK FANE**  
Trustee

Mark is co-founder and Chief Executive of online garden retailer Crocus and has worked with many of the top garden designers over

the last 20 years, building over 39 show gardens at the RHS Chelsea Flower Show and winning 33 Gold Medals and 12 Best in Show awards. Between 2009 and 2019 he was a RHS Council member as well as serving on the RHS Commercial Board, the Investment Board and the Nominations and Governance Board. He became a Vice-President of the RHS in 2019. He was also the Chairman of the Garden Museum from 2011 until 2023, and is a Trustee of the Chatsworth House Trust.



**ALEXANDRA DENMAN**  
Trustee

Alexandra (Alex) is an experienced horticulturist and was the RHS Chelsea Flower Show Manager and then Head of Shows

Development, from 2006 to 2014. During this time, she curated the horticultural content of the show, overseeing hundreds of exhibits. She worked closely with designers, charities and sponsors to manage the complexities of exhibiting and help them realise their dreams. She is passionate about the RHS Chelsea Flower Show, the opportunities it presents for designers and growers to showcase their talents and she appreciates the outstanding benefits it can provide for charities and sponsors. Alex is a Trustee of the Royal Windsor Rose and Horticultural Society and is an independent event consultant and project manager.



**ARNE MAYNARD**  
Trustee

Arne is known for his award-winning gardens at the Royal Horticultural Society's Chelsea Flower Show (2000, 2012) and for

his beautiful and sympathetic gardens for private houses across the world. Central to his work as a designer is his ability to identify and draw out the essence of a place, something that gives his gardens a particular quality of harmony and belonging. Arne is also a passionate gardener himself, and is in the process of transforming the garden and landscape around his house in Monmouthshire, Wales. He is an advocate for encouraging talent in the industry and champions growers and specialist nurseries across the UK and Europe.

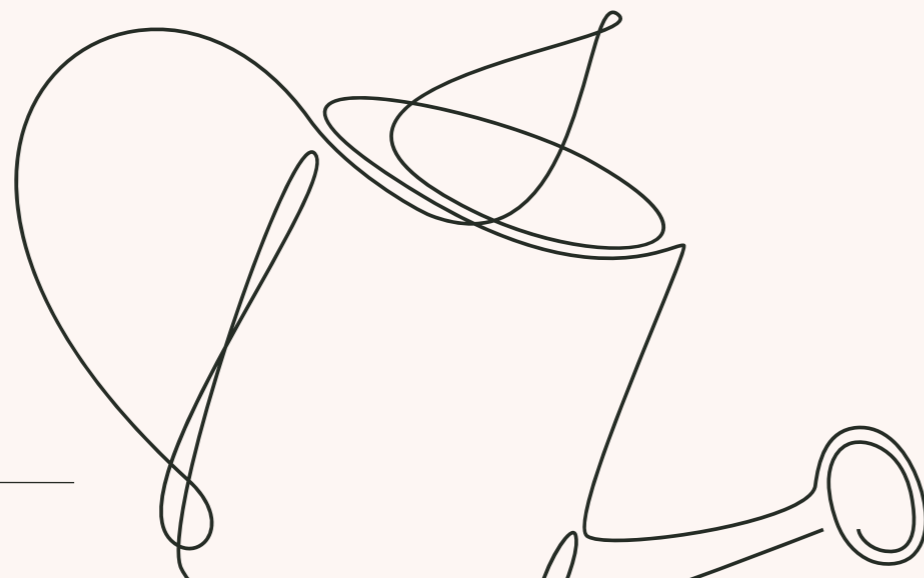


**HARRIET GHAU**  
CEO

Harriet (Hattie) has a passion for philanthropy and a career that has spanned strategy, project management and consumer branding. Hattie

joined Project Giving Back in July 2021 as Project Director, helping to shape the organisation from its inception.

She is responsible for the day-to-day management of the charity's activities, overseeing all funding applications from good causes and designers, monitoring impact, and steering strategic direction accordingly. She was appointed Chief Executive Officer in May 2022 at the point that Project Giving Back became a registered charity. Alongside her role as CEO, Hattie is studying for a Masters in Philanthropy, Grantmaking and Social Investment with the Centre for Charity Effectiveness at Bayes Business School City, University of London.



## SECTION 2

### A message from our trustees

During the Covid-19 pandemic, in its aftermath and now in the ongoing cost-of-living crisis, the demand for services offered by charitable organisations has risen and, at the same time, the opportunities for charitable organisations to raise awareness and funds for their causes have dropped. According to data shared by nfpResearch, charities' exposure to the public has significantly declined, with 'giving levels at a historic low' between 2020 and 2022.\*

At the heart of Project Giving Back is the vision of two anonymous philanthropists who wish to give back in an innovative way to bring attention to charitable organisations in the UK that are providing support and services to people and communities most affected by the pandemic and the cost-of-living crisis.

The RHS is a leading horticultural charity and the Chelsea Flower Show is a world-renowned event that draws wide media attention and a significant number of visitors – many of whom have a platform to promote or the financial ability to support good causes. In 2022, the show attracted over 140,000 visitors for whom the average income per annum is £70k; 3,044 online articles were published about the show, reaching 700 million people, and there were 55.8k social media posts about the show with over 4 million engagements. The BBC featured the show in 13 hours of coverage, reaching an average audience of 22.6 million people.\*\*

As RHS Life Members, Project Giving Back's founding philanthropists saw an opportunity to invest in the RHS charity and its show and give other UK charitable organisations access to a platform where they can promote their cause, fundraise and engage supporters.

As trustees of this creative philanthropic endeavour, it has been a privilege to oversee the development of the strategic plan to realise our founders' vision and we are thrilled to see the ripple effect each of Project Giving Back's grants has made this year. In 2023, gardens supported by Project Giving Back generated 1,210 press articles, which achieved an audience reach of 620 million, and an advertising value equivalent of £18.5 million; for the charities that measured fundraising as a metric of success, a combined £650k+ was raised during show week.

The year ending 31 May 2023 marks our second year funding gardens for good causes, and our first year doing so as a registered charity. During this time we have given 15 charitable organisations the opportunity to engage with the public and further their charitable purposes. This brings the total number of gardens for good causes that we have funded to 27 and gives us strong momentum as we plan to deliver more impact through our garden grants in the future.

We value the collaborative relationship we have with the RHS and its partners who organise the RHS Chelsea Flower Show – it is not often that you see a charity open its gates for the wider charity sector to take part in such a key event like the RHS has – and together, we have been able to demonstrate the value of funding gardens for good causes.

We thank you for taking an interest in Project Giving Back's activity and outcomes and we would like to express our deep gratitude to all those who have contributed to making this year such a successful one.

We welcome your engagement and feedback and look forward to building on this year's achievements and learnings.

*Rosie Atkins*

Rosie Atkins  
Chair, on behalf of  
Project Giving Back's Trustees

\*nfp Research sources: Charity Awareness Monitor December 2021, 502 respondents, 16+, Great Britain; Charity Awareness Monitor January 2010 to July 2022, 45186 respondents, 16+, Great Britain  
\*\*RHS data source: RHS Chelsea Flower Show 'Why Exhibit' Guide



The team at Talitha Arts in the repurposed garden in St Margaret's House, East London.

SECTION 3

What we do

3.1 Our strategic plan

The RHS Chelsea Flower Show is a high-profile, well-renowned charity-run event. We believe that when charities are given the opportunity to collaborate with other charities, the potential positive impact is amplified. Exhibiting at the RHS Chelsea Flower Show is not easily affordable for UK charitable organisations and that is where Project Giving Back's gardens for good causes grants provide value and public benefit. Through our grants, charities can work with the very best UK horticultural talent to create high-quality, engaging exhibits that provide unrivalled campaigning and fundraising opportunities, while greatly enhancing the experience for Chelsea Flower Show visitors and viewers.

Project Giving Back was set up with an initial 3-year funding commitment from the founders and sole donors; this commitment has recently been extended for a further 2 years, meaning that Project Giving Back's grant-making activity will continue until 2026.



Right: Under the guidance of garden designer, Alexa Ryan-Mills, students tend the repurposed garden at School 21 in Stratford, just 15 minutes' walk from Sadler's Wells East.

3.2 Our core activities

# Core activities



3.2.1.

**Grantmaking**

The majority of our income and activity is focused on funding gardens for good causes that exhibit at the RHS Chelsea Flower Show before being repurposed for sites and communities across the UK.

3.2.2.

**Project and relationship management**

To ensure grantees leverage the opportunity as effectively as possible, we play an active part in collaborating and supporting individual teams through the grant-making process – from application through to delivery. To ensure the board and team works effectively together, we make sure that trustees feel supported in their duties and responsibilities. To keep our founders and sole donors informed, we actively update and engage them through a detailed activity and outcome reporting process.

3.2.3.

**Storytelling**

We invest in the creation of high-quality promotional material, marketing and communication of the gardens and charitable organisations that Project Giving Back supports, as well as data-gathering and evaluation so that we can understand and communicate the impact of our funding in a compelling way to attract as many people as possible to get involved.

3.2.4.

**Community-building**

We recognise that the success of a project is often rooted in peer-to-peer learning and a meaningful sense of community, so we invest in bringing people together to connect, share their experience and learnings, to be ambassadors and ultimately give back in their own way.



Right: Charlotte Harris and Hugo Bugg, of Harris Bugg Studio, standing in the Horatio's Garden they designed.



### 3.3. How we track and measure our activity and performance

There are a number of indicators that we monitor in relation to our core activities. These are mapped out opposite and documented if an indicator is vital in our decision making process and helps us measure success for a particular activity.

3

HRH The Princess of Wales, speaks with garden designer, Darren Hawkes, at the Samaritans' Listening Garden at RHS Chelsea 2023.



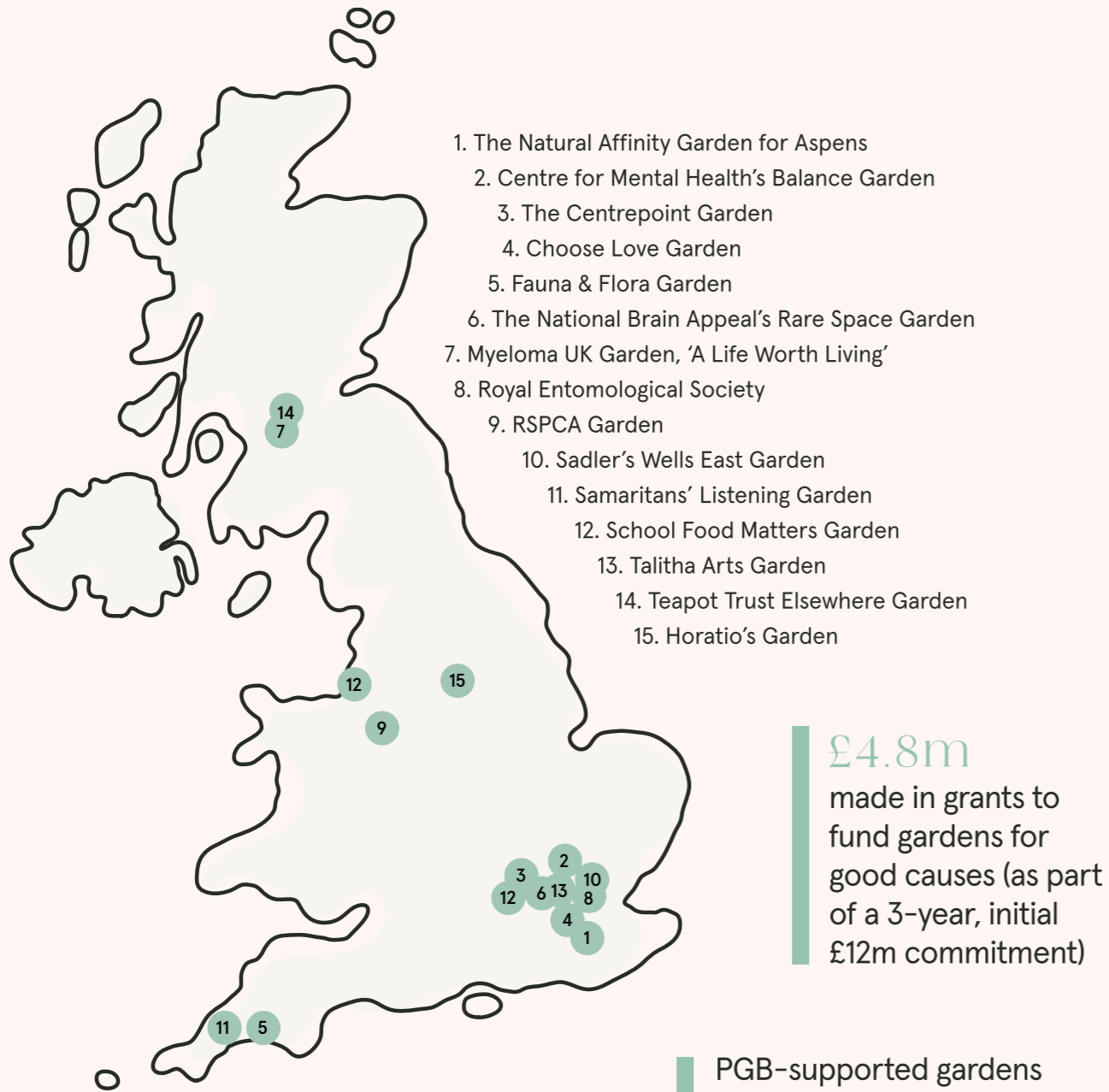
#### KEY

- G – Grantmaking
- P – Project and relationship management
- S – Storytelling
- C – Community building

		G	P	S	C
1	Data relating to state of the charity sector in the UK	●	●	●	●
2	Number of grant applications	●	●	●	
3	Number and level of grants we make each year	●	●		
4	Types of charitable causes we fund, their size and regional distribution	●	●	●	
5	The range of charitable causes	●	●	●	
6	Who or how the charitable organisations help	●	●	●	
7	The estimated investment in the horticulture industry	●	●		
8	The number of events and supporter 'touchpoints' a charity hosts	●			
9	Media statistics and press coverage	●		●	
10	Visitor/viewer engagement (in person and online)	●		●	
11	Charities' engagement with corporate partners and major donors	●			
12	Testimonial feedback from grantees and stakeholders	●		●	●
13	Funds raised by charities as a result of being at RHS Chelsea	●		●	
14	Volunteer registration and support	●		●	
15	Celebrity or influencer engagement (in person or online)	●		●	●
16	Feedback from monthly status updates and check-in calls	●	●		●
17	The costs of creating a garden and repurposing it after the show	●	●		
18	Testimonials from design teams and charity reps	●	●	●	●
19	Trustee and founder feedback		●		
20	Website traffic and user experience			●	
21	Number of videos created, photographs taken and distributed			●	
22	Number of alumnae 'opt-ins' to support or mentor future grantees		●	●	●
23	Number of PGB-hosted events and attendees		●	●	●
24	Number of PGB-hosted webinars and attendees			●	●
25	Number of PGB podcast episodes and subscribers			●	●
26	Newsletter sign-ups and engagement			●	●
27	Social media following and engagement			●	●

3.4. Highlight achievements in numbers 2022–2023

15 gardens for good causes supported at RHS Chelsea Flower Show 2023



**£4.8m**  
made in grants to fund gardens for good causes (as part of a 3-year, initial £12m commitment)

PGB-supported gardens generated **1,210** press articles, which achieved an audience reach of **620m**, and an advertising value equivalent of **£18.5m**

(calculation based on media coverage reports from Kantar/Onclusive)

The PHILANTHROPIC ripple effect

**4.4m**  
Combined social media reach for Sadler's Wells East during May

**£24k**  
Raised by Royal Entomological Society during show week

**£200k+**  
Combined income raised at the show by Horatio's Garden

**£6k**  
Raised by Talitha Arts from memberships and donations

**£145k+**  
Secured by RSPCA in sponsorship towards events and the garden's relocation plan

**5,000**  
Additional visitors to Aspen's website during May 2023

**£61k**  
Raised by Myeloma UK at events during show week

**500+**  
New supporter sign-ups to the Royal Entomological Society's first public e-newsletter launched at the show

**£50k**  
Pledged to Fauna & Flora in a single donation as a result of the show garden

**185**  
People received support from Samaritans as a direct result of seeing the garden

**1,000**  
Potential supporters entered the National Brain Appeal's draw for show tickets

**100**  
Potential donors attended Teapot Trust's hospitality events during show week





### 3.5. Beneficiary testimonials

“ We had a unique opportunity to shine a light on inequalities in access to the mental-health boosting benefits of nature. Funding from Project Giving Back enables us to showcase how communities can come together to reclaim spaces as climate-resilient community gardens which bring healing and hope.

**Jenny Banks**  
Associate Director of  
Business Development,  
Centre for Mental Health

“ Not only did it allow us to raise awareness around the critical issues of youth homelessness, but it also generated a positive response in terms of support. We’re now able to transform an outside space at one of our hostels, creating a lasting legacy of The Centrepont Garden that will be experienced by the residents and all the team who work there.

**Orla Constant**  
Relationship Director,  
Centrepont

“ Seeing Reece, one of the people we support, volunteering at the Show and proudly telling our visitors about how being supported by Aspens has changed his life and how excited he is to have the garden return to his home when it is rebuilt, was an absolute delight.

**Susan Sawyer**  
Fundraiser,  
Aspens

“ One visitor told us she now felt able to talk about the fact that her daughter had attempted suicide, something she had been hiding from friends, and was in denial about. It was a heart-rending moment but she genuinely looked as though a weight had been lifted. The garden helped her to do that.

Samaritans Volunteer

“ The opportunity to have a garden at Chelsea was truly the sort of gift that money cannot buy. We were introduced to a completely new pool of people who have now started their journey supporting our work and doing what they can to advocate for and support displaced people.

**Philli Boyle**  
Director of Partnerships,  
Choose Love

“ Chelsea was an incredible opportunity for our small charity to have a large platform. It was a mighty project to take on, but its lasting impact will go well beyond the show itself, and we will be appreciating the benefits for years to come. The garden started at Chelsea but its legacy for Talitha Arts has only just begun.

**Jenna Thorne**  
Executive & Artistic Director,  
Talitha Arts

“ All of our children are in need of a little extra TLC. Amid the busyness of day-to-day life, this garden is somewhere the children will be able to find small pockets of inner silence which will allow healing and help them to feel more positive, productive and to be kind.

**Headteacher**  
Alec Reed Academy in London,  
recipient of The School Food  
Matters Garden



Left: Garden Designer, Jane Porter with Choose Love co-founder, Dawn O’Porter in the Choose Love Garden.

Right: Students at the opening of the School Food Matters Garden at Alec Reed Primary School post RHS Chelsea 2023.





Project Giving Back CEO, Hattie Ghau

### 3.6. The difference our activities make

“ For 2023, we received 195 expressions of interest for funding. From this we selected 77 longlisted applications, which we shortlisted to 31. Ultimately, we issued 15 applicants with intention of funding letters and 15 gardens were successfully selected by the RHS for the Chelsea Flower Show in 2023.

**Hattie Ghau**  
CEO of Project Giving Back

#### 3.6.1. Grant-making achievements

1. We managed a high level of applications through a clear assessment process.
2. We granted 15 charitable organisations access to an influential platform.
3. We funded a wide range of charitable purposes and their beneficiaries.
4. We invested in the RHS, the horticultural industry and its talent.
  - In 2023, 6/15 (40%) of PGB supported gardens were designed by Chelsea newcomers.
  - 8 of 19 (42%) designers involved in PGB supported gardens in 2023 were female.
  - PGB gardens in 2023 were supplied by over 25 specialist nurseries and suppliers, including large commercial plant stock nurseries and smaller, local specialists.
  - All PGB supported gardens are using plants supplied by nurseries that are either already 100% peat free or in the process of transitioning to 100% peat free.
5. We enabled ongoing legacies and benefit to communities across the UK after the show.

“ The garden provided a unique national platform to talk about the importance of insects and those who study them. This allowed the RES to increase its reach and profile and improve the understanding of the animals and habitats on our doorstep, and the help we can provide through simple measures showcased in the garden.

**Clare Boyes**  
Entomologist and supporter of the Royal Entomological Society

Left: A volunteer helps out at the the Royal Entomological Society at RHS Chelsea 2023.

Right: Centrepoin’s Relationship Director, Órla Constant stands with the charity’s ambassador, Vicky Pattison, (television and media personality) in the Centrepoin Garden at RHS Chelsea 2023.

#### 3.6.2. Project & relationship management achievements

- We supported 15 garden teams and charity collaborations to successfully leverage the funding opportunity.
- We provided valuable resources and information throughout the process.
- We invested in mentoring and knowledge-sharing.
- We operated effectively as a small and agile organisation.
- We kept our founders/donors informed, engaged and excited about the future and the value their funding can achieve.

“ I didn’t want to make another show garden after 2016 and promised myself that if I did it would have to be for a charity. When Centrepoin approached me my ears pricked up and, when I learned that it would be funded by Project Giving Back, I welcomed the opportunity. The support, professionalism and encouragement from the team has been second to none and has made the whole experience, from start to finish, both delightful and memorable.

**Cleve West**  
Garden Designer  
The Centrepoin Garden



### 3.6.3. Storytelling achievements

- We invested in high-quality creative assets and experiences for marketing purposes
- Gardens for good causes at RHS Chelsea achieved a high level of media coverage
- Gardens for good causes achieved a high level of online engagement
- Charitable organisations were able to engage with celebrities and influencers at RHS Chelsea
- Project Giving Back's unusual philanthropic approach and impact was publicly highlighted

“As a charity that creates gardens, a show garden at Chelsea was always a pipe dream, but thanks to Project Giving Back, it was made a reality. It's been extraordinary to create the first garden on Chelsea's main avenue with mobility needs at its heart with an inclusive, pioneering and exquisite garden by Harris Bugg Studio. This opportunity provided Horatio's Garden as a charity with an unprecedented platform and profile from front page media coverage, generating income and reaching new prospects and supporters. We have been able to demonstrate how well-designed gardens can support physical and psychological recovery on a national stage.

**Dr Olivia Chapple**  
 Founder and Chair of Trustees,  
 Horatio's Garden

“A particular high point for us was hearing BBC presenters Monty Don and Joe Swift discussing rare forms of dementia on national television. This was awareness-raising beyond our wildest dreams! We feel that being part of Chelsea has taken our charity to the next level and we are grateful beyond words to Project Giving Back for enabling this dramatic shift.

**Eva Tait**  
 Major Appeals Manager,  
 The National Brain Appeal

“Project Giving Back was an idea born during the pandemic when two anonymous philanthropists decided to pay for charities to have a garden at Chelsea, enabling them to tell their story and benefit from media coverage and fundraising opportunities. PGB has had a significant impact on the organisations involved so far but also on Chelsea itself. The word on the showground is that it has been a breath of fresh air and given the show a new impetus. This year is the second of the three-year project. PGB has sponsored 15 gardens, including seven show gardens, with a stipulation that all the gardens they fund are relocated or repurposed at the end of the show.

**Louise Curley**  
 The Sunday Times

Below: From L to R at the opening of the Choose Love Garden at Good Food Matters in Croydon: Amanda of Good Food Matters, Alejandro – volunteer, Designer Jane Porter, Philli Boyle of Choose Love, Hattie Ghau.



### 3.6.4. Community-building achievements

- We hosted five online webinars and in-person events to provide insight and inspiration and networking opportunities
- We have established a growing alumnae community who want to give back by sharing their experience with future teams
- We have a growing following online who support and engage with key messages
- The relocated gardens have acted as a catalyst for engagement and partnership between local organisations and communities

“It is the first time the RSPCA has been involved at Chelsea, so Project Giving Back's support throughout was essential and allowed us to make the most of this unique opportunity. Not only did they help us find our fantastically talented garden designer, Martyn Wilson, but also facilitated the sharing of learning between charities, giving those of us new to the event an invaluable insight into the opportunities and challenges it would offer. We certainly felt we made the most of it! Not only did it allow us to engage staff and branch colleagues through volunteering opportunities in the garden, it brought us face to face with the public in a way the RSPCA is not normally seen, allowing us to share messages about our work with wildlife that were new to many people.

**Justine Webb**  
 Assistant Director,  
 Partnerships & Philanthropy,  
 RSPCA

“This opportunity has been excellent for our relationships with partners – from corporate partners and the fundraising potential to the involvement of volunteers from Good Food Matters where the garden is relocated who loved being a part of the install and who now cherish the garden at their centre in Croydon.

**Philli Boyle**  
 Director of Partnerships,  
 Choose Love



## SECTION 4

## Our plans for the future

We have seen through our funding that the RHS Chelsea Flower Show provides a valuable platform and opportunity for charitable organisations to garner more support and engagement. Each garden we have funded to date has been a catalyst for bringing people and communities together, engaging existing and new supporters, establishing the foundations for future collaborations and partnerships that will last far beyond the show.

The outcomes that have been achieved thus far have exceeded our expectations and we were therefore thrilled to announce in October 2023 that, with the generous extended funding commitment from our founding philanthropists, we will continue funding gardens for good causes at the RHS Chelsea Flower Show until 2026. This updates our initial goal of funding 42 gardens across three years to 60 gardens over five years.

We also look ahead with excitement to 2024 where we will be supporting a further 15 charitable organisations at RHS Chelsea, all of which will be repurposed or relocated at permanent locations across the UK.

We are delighted to be bringing a part-time Finance and Compliance Director on board in January 2024 to enhance our ways of working, our approach to grantmaking, our ability to evaluate and demonstrate our impact, and our accountability. We will continue to invest in and develop our existing team and trustees so that we can continue to operate effectively and efficiently.

As our alumni community grows, we will continue to collaborate with respected horticulture and charity sector leaders to provide perspective, experience and insight as guest panellists in our funding assessment process. Drawing on experience, we will review how we can most effectively support charitable organisations to garner as much media coverage and public engagement as possible in the build up to and during the show. And we will continue to strive to return maximum impact for the philanthropic investment made by Project Giving Back's founders in the range of charitable organisations that inspire the gardens for good causes we fund.

*Hattie Ghau*

Hattie Ghau

Project Giving Back's CEO



Above: Schoolchildren at the RHS Chelsea Children's Picnic, visit the Royal Entomological Garden designed by Tom Massey.

## SECTION 5

# Our governance matters

### 5.1. Structure

Project Giving Back was set up on 31 March 2022 as a Charitable Incorporated Organisation (CIO) Foundation and is now a registered charity in England and Wales, with the charity number 1198478.

### 5.2. Objects

The objects of the charity are to 'provide funding and assistance to other charitable institutions, community interest companies and such organisations that are not operating with a profit-seeking motive, whom wish to develop and exhibit a garden exhibition at The Royal Horticultural Society Chelsea Flower Show.'

### 5.3. Governance

The charity is governed by its Constitution dated 31 March 2023. Full administrative details are given on page 45 of these accounts.

The charity is governed by a board of trustees who comply with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when considering the charity's aims and objectives; and who take full responsibility for the effective management of the charity and the stewardship and care of its funds.

The charity does not solicit donations from the public and therefore has no need to develop formal policies on its fundraising approach.

The charity does not recruit or make use of volunteers and therefore has no need to develop formal policies on its volunteer approach.

The charity does not invest its assets and therefore has no need to develop formal policies on its investment approach.

The trustees are appointed by the Board of Trustees. The Constitution provides for a maximum of 12 trustees and a minimum of 3. Trustees are appointed by the existing Board of Trustees for a term of 3 years. On appointment, new trustees are provided with a copy of the Constitution and the latest Trustees' Annual Report and financial statements. The skillset of new trustees will be reviewed and an appropriate programme of training developed for the new trustee based on the findings of this review. As described in section 5.9 the trustees have reviewed the risks facing the charity.

At the biannual trustees' meetings, the trustees agree the broad strategy and areas of activity of the charity including consideration of grants, reserves and risk management. The day-to-day administration of grants and the processing and handling of grant applications is delegated to the CEO who consults with the Board on a regular basis.

The Board keeps the skill requirements of the trustees under review and in the event that a trustee permanently retires or additional trustees are required, the current Board of Trustees will consider potential candidates. No new trustees have been identified in the current period.

A full list of the trustees that have been in position throughout the year is shown on page 45.

### 5.4. Key personnel

Project Giving Back's trustees consider the full Board and the CEO to be the key management personnel of the charity – in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The charity has a reliance on its CEO for the day-to-day running of the charity; recent recruitment of a Finance and Compliance Director, who will join the organisation in January 2024, will reduce the potential risk of this reliance.

### 5.6. Training and development

Project Giving Back's trustees recognise the importance of training and developing both the team and all trustees to enhance the performance of a small group. There are a number of training opportunities available including:

1. **PROFESSIONAL COACHING** – Project Giving Back has engaged with Iceberg Coaching to provide a programme of executive coaching for Hattie Ghau to support them in the leadership of the project; and a programme of coaching was offered to the trustees for whom Project Giving Back is their first trusteeship
2. **NCVO** – Project Giving Back is a member of NCVO which provides resources to the team and trustees as well as training modules. The course attended during this period was focused on outcomes and impact measurement.
3. **INTERNAL WORKSHOPS AND GUEST SPEAKERS** – On a bi-annual basis, Project Giving Back's CEO and trustees review activity, results and strategic direction of the charity. As a part of this, a view of the charity sector is given, either through data gathered from sources such as nfpResearch, or by inviting guest speakers with expertise in the charity sector to provide an insight into pressures and trends faced by the sector.

Students tend the repurposed Sadler's Wells Garden at School 21 in Stratford, just 15 minutes' walk from Sadler's Wells East.



## 5.7. Recruitment

Hattie Ghai's path to being appointed to CEO at Project Giving Back was through an initial open and competitive recruitment process for the freelance role of Project Director. Following 10 months of high performance in the role, and once Project Giving Back was registered as a charity and as an employer, the trustees sought professional advice and agreed that, given her knowledge of the role and the organisation, the appointment of Hattie Ghai to CEO was a sensible one in the best interests of the charity. Hattie Ghai had originally been registered as a trustee for Project Giving Back in its founding constitution and so Baker McKenzie supported the process of getting approval from the Charity Commission for Hattie Ghai to step down as a trustee and be appointed as Project Giving Back's CEO instead. This process was completed and approval was issued on 26 August 2022.

For the recruitment of the incoming part-time Finance and Compliance Director, Project Giving Back developed and oversaw a process that received 85 applications, refined to a longlist of 32 applicants, and then to a shortlist of 10 applicants and a final round of interviews for four applicants before the final candidate completed background checks and was offered the position.

## 5.8. Related parties, managing independence and interests

From 14 May 2021 until 31 March 2022, Project Giving Back Limited, a limited company set up for the purpose, funded the 2022 gardens while waiting for the COVID-19 backlog of charity registrations to abate and for the Charity Commission to complete the charity's registration process. The decision to operate as a limited company initially was driven by the time-sensitive need to be operational well ahead of the RHS Chelsea Flower Show 2022. On incorporation, the charity took over responsibility of the activities. The limited company is now dormant and will be struck off in due course.

Before being employed, Project Giving Back's CEO, Hattie Ghai operated as a freelance consultant through a limited company (Ghai Limited), providing consultancy services to Project Giving Back Limited and subsequently to the newly formed charity Project Giving Back from 31 March 2022 until 30 September 2022 while an employment contract was being agreed and while the trustees awaited the Charity Commission's approval of Hattie Ghai's appointment to CEO.

The trustees also recognise that Project Giving Back is operating within the horticultural industry, in which all four trustees have developed their careers and, in some cases, still operate or have connections with parties that may directly or indirectly relate to Project Giving Back (for example, the Garden Museum, the Royal Horticultural Society, and Gardens Illustrated). The career context of each trustee and Project Giving Back's CEO is provided in their biographies on page 5 and details of related party transactions can be found in note 11. The trustees also recognise that they or the team may have links to charities or garden designers who may subsequently be awarded a grant. This is considered to be a potential risk for Project Giving Back and the following steps are taken to maintain independence and mitigate against potential conflicts of interest:

- All key personnel are required to complete an annual declaration of interests and these interests are regularly reviewed by the CEO and trustees.
- Project Giving Back invites guest panellists to take part in the grant application decision-making process to provide a wider perspective.
- Ahead of each grant assessment process, each panellist is asked to review the list of applicants and declare their interests (personal or professional). If an interest is declared, they are removed from the process relating to that particular applicant.

## 5.9. Principal risks and uncertainties

The trustees review the key risks facing the charity on an annual basis and maintain these on a risk register that is reviewed at strategy meetings and Chelsea debrief meetings. The trustees have examined the principal areas of the Charity's operations and considered the major risks faced in each of those areas. Project Giving Back's CEO, Hattie Ghai, has also written a white paper for Project Giving Back's trustees as part of a fieldwork assignment for her Masters in Philanthropy, Grantmaking and Social Investment (Centre for Charity Effectiveness, Bayes Business School – City, University of London) that looks at how risk can be reframed and managed in philanthropic organisations. In line with NCVO guidance, the white paper explores the topic of risk management in relation to Project Giving Back's strategic objectives, the nature and scale of its activity; its operating structure; the outcomes being targeted; external factors such as legal requirements, reputational value and trust; relationships with donors, grantees, supporters, partners and associated organisations; and other approaches to risk planning and management.

Opening day of the National Brain Appeal Garden in its temporary location, post-RHS Chelsea at Exbury Gardens.



Once the key risks are identified, Project Giving Back's CEO and trustees use CC26 guidance to assess the likelihood and impact of a risk occurring, as well as estimating the financial impact of a risk.

The major risks identified are:

- The risk of the RHS Chelsea Flower Show being cancelled, postponed, or poorly managed.
- The risk of a garden not being relocated or repurposed successfully or benefiting a community as intended.
- The risk of Project Giving Back founders and sole donors not seeing value/impact, having a poor donor experience and ending their funding commitment.
- The risk of reliance on a small team (CEO and Project Lead).
- The risk of a grantee charity or a designer being investigated for a compliance issue or reputational scandal.
- The risk of grant fraud, misuse or mismanagement of funds.

Where possible, the trustees seek to mitigate the potential impact of these risks through oversight and controls. For example, through the appointment of external advisors to perform due diligence on the applications.

Project Giving Back's trustees and executive also use their annual skills audit as a tool to identify areas where professional advice may need to be sought to support the management of the charity.

These areas currently include: audit, charity law and regulation, company law and regulation, cyber security, data protection, financial management and accounting, PR and media relations.

### 5.10. Further considerations for relocating and repurposing gardens

Project Giving Back's trustees acknowledge that ensuring the gardens are relocated and repurposed effectively poses reputational risk to Project Giving Back. While the responsibility sits with designers and charities, there are a number of mitigations Project Giving Back has put in place including:

- Requirement for the designers/charities to apply for funding with a clear relocation and management plan for the garden that can be approved and included in the Exhibitor Agreement.
- Holding back a payment milestone until Project Giving Back can be assured that the relocation/repurposing of the project is underway as indicated.
- Alignment with the RHS, that requires designers to provide a breakdown and relocation plan as part of their acceptance criteria for the show.
- Organising an exhibition at the Garden Museum each year to shine a light on the legacy of the gardens to provide a positive incentive and deadline for relocations to be completed.
- Investing in filming and photography of the final relocation plan to provide another positive incentive for completing the relocations effectively.

## SECTION 6

### Our finance matters

#### 6.1. Our source of funding

Project Giving Back was founded by and is solely funded by two private individuals who wish to remain anonymous. They are RHS Life Members, British/EU citizens, UK residents and UK tax residents. Having enjoyed successful individual careers, they are now committed to helping UK-based good causes recover their fundraising and awareness-raising potential in the wake of the Covid-19 pandemic.

Their generosity has enabled Project Giving Back to be established as a grant-making organisation, with the sole purpose of giving charitable organisations the opportunity to stage a garden at the RHS Chelsea Flower Show, and benefit from the unique public platform the show provides.

Project Giving Back is supported by a team of professionals to ensure the correct due-diligence processes have been met with regards to the founders' donations each year, and that funds are managed appropriately and efficiently.

#### 6.2. How we spend our money

Project Giving Back's funds are used in line with our four core activities:

- Making grants to fund gardens for good causes at the RHS Chelsea Flower Show and ensuring their ongoing legacy beyond the show.
- Project and relationship management of grantees to ensure that individuals and teams receiving Project Giving Back's grants maximise the funding opportunity.
- Storytelling to promote the garden stories and to demonstrate the impact our funding.
- Community-building, to create a network of individuals and organisations that can share their experience and learnings.

In addition to this, Project Giving Back's funding is used to cover our administrative costs which may include: finance and administration costs, communication and marketing costs, consulting costs, staff costs, professional fees, and governance costs.

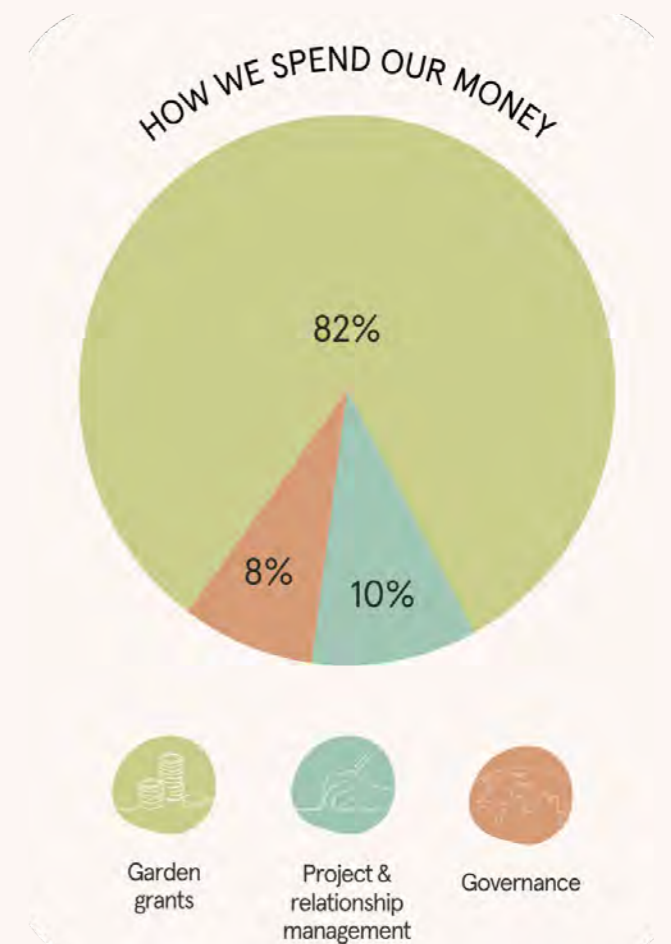
#### 6.3. Grantmaking policy

Project Giving Back makes grants in two ways: either by invitation, if PGB trustees wish to promote a particular cause or raise the profile of Project Giving Back's funding opportunity, or by open application. In this second case, Project Giving Back welcomes expressions of interest for grants from UK-based charities and other charitable organisations through its website. Applicants submit an expression of interest which is screened and reviewed by the charity's panel consisting of trustees, CEO and guest panellists. Shortlisted applicants will further be required to submit a written brief and mood board, followed by an in-person presentation for final consideration.

Grants are awarded on an annual basis ahead of the RHS Chelsea Flower Show the year following the grant.

In view of the fact that the majority of our funds are spent on grants, we take a series of steps to ensure these grants are awarded fairly and appropriately, and that the funds are used effectively for public benefit.

We therefore provide guidance to applicants and successful grantees about what Project Giving Back's funding should and should not be used for.



### 6.4. Grant conditions

#### WHAT CAN PROJECT GIVING BACK'S GRANTS COVER?

Project Giving Back's grants can cover the design, build and logistics of creating a show garden at RHS Chelsea. Below is a summary of what will be considered as reasonable to include within PGB's funding budget:

Hard landscaping	Walls, paths and paving, water features, garden buildings and other structures, any other non-planted features integral to the design
Soft landscaping	Trees, shrubs, hedging, herbaceous perennials, annuals and wild flowers, any other plant material required to realise the design
Labour & machinery	Garden contractor labour and any other labour required to build the garden at the show, van and machinery hire (including drivers), planting volunteer subsistence costs
Other reasonable show costs	RHS site fees including water and electricity costs Accommodation, travel (including parking) and subsistence for anyone associated with designing and building the garden at the show Designer fees (not recommended to be higher than 10% of total budget) Any costs associated with the dismantling of the garden at the show and its complete removal from the site (this might include temporary storage costs while relocation plans are finalised) Printed garden leaflet costs can be included in the budget covered by Project Giving Back, but this depends on whether surplus is available
Relocation and/or repurposing of the garden	Storage and transport Soft landscaping costs to augment or replace plants from the RHS Chelsea garden Labour, machinery and other costs associated with the construction of the garden in its permanent site  (In some cases not all of the relocation costs will be covered by the Project Giving Back grant, and teams will look to source other forms of funding.)

#### WHAT CANNOT BE COVERED BY PROJECT GIVING BACK'S GRANT WITHOUT EXPRESS PERMISSION?

PGB funding does not cover any costs the designer or charity might incur that fall outside of the garden design and build parameters outlined above. Some of these potential additional costs are outlined below, but this is not an exhaustive list and we encourage garden teams to contact us with individual queries.

PR & Marketing	Specialist PR services that complement your in-house team and/or provide support for the duration of the campaign.  Printed materials associated with the garden including, but not limited to, the garden leaflet for distribution to show visitors (assuming it has not been included in the garden budget covered by Project Giving Back).  Any advertising or paid-for promotion of the garden you intend to do online or offline to encourage support and raise awareness.  Any costs associated with the digital materials you will produce to help promote the garden.
Fundraising	Costs associated with supporter and cultivation events held at RHS Chelsea in the lead up to and during show week to encourage charitable support. This includes but is not limited to: cost of tickets, catering, printed materials, labour, accommodation and travel and subsistence for staff required at the events.  Any charity staff costs incurred as a result of the garden, including, but not limited to, time involved in planning and implementing public awareness and fundraising campaigns, time spent at the show including travel, accommodation and subsistence and time spent planning and implementing the garden's relocation and ongoing work around that.
Other additional potential costs	Any other specialist consultants or contractors you take on to help support and project manage the campaign  Any costs associated with volunteers involved during show week

Grantees are able to secure additional financial support to help cover any additional costs they might choose to incur as a result of being at the RHS Chelsea Flower Show, but any public recognition of additional financial supporters must be approved by PGB.

### 6.5. Grant management

Each successful grant applicant is required to prepare a budget breakdown and payment schedule which is then included in Project Giving Back's Exhibitor Agreement. This is a tripartite agreement that covers the roles, responsibilities and conditions of funding. Within this agreement, there is a schedule that outlines the payment dates and the associated reporting milestone. Grantees are required to provide status updates on a monthly basis and, if a status update has not been provided, the subsequent grant payment can be withheld until the Project Giving Back team and trustees are satisfied that relevant progress and reporting requirements have been met.

#### 6.6. Financial review

The charity is reliant on the donations from its founders, the income from which was £8,208,261 (including an accrual for gift aid of £1,635,832). Expenditure from unrestricted resources in the period amounted to £6,944,644 resulting in a net income on unrestricted funds in the period of £1,263,617.

During the financial period PGB helped 15 charities partner with garden designers to host gardens at the RHS Chelsea Flower Show 2023. At the outset of the projects a budget is set and it was pleasing to see that, by and large, each of the projects came within the agreed budget. At the beginning of the financial period there was expenditure of £1,299,813 in relation to the relocation and repurposing of the gardens that were hosted at the RHS Chelsea Flower 2022.

#### 6.7. Reserves policy and cash flow

The trustees' policy is to retain a minimum three month's expenditure within unrestricted reserves. Unrestricted funds at the end of the period were £1,263,617. Whilst this is higher than the minimum amount as stated in the reserves policy it should be noted that cash balances at the period end stood at £52,204 and there are plans in place to spend the reserves in the forthcoming year. There are no restricted funds held within the charity.

Project Giving Back is able to continue its operations due to the regular donations received, which are covered by a signed letter of intent from Project Giving Back's founders/donors and an agreed donation schedule ahead of each grantmaking cycle. The prudent grantmaking policy mitigates the risk of being unable to meet any future commitments should donations cease.

### 6.8. Remuneration

All of PGB's trustees give their time freely and no trustee remuneration was paid in the year. Remuneration of Project Giving Back's employees is benchmarked against both the charity sector and equivalent roles in organisations of a similar nature and, on an annual basis, an inflationary adjustment is made using ONS RPI data. Details of key management personnel remuneration and trustee expenses are disclosed in note 5 to the accounts.

#### 6.9. Charitable commitments

At 31 May 2023 the trustees have accrued grant commitments of £183,637 payable within 12 months of the year end date. A further amount of £416,296 related to relocation costs (see note 3) will become payable subject to beneficiaries meeting the requirements set out by the trustees.

#### 6.10. Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, and therefore have concluded that it is appropriate to use the going concern basis in the preparation of these accounts.

#### 6.11. Related party transactions

The charity received a donation of £29,101 in the period from Project Giving Back Limited, an entity which preceded the registration of the charity.

Further information on all related party transactions can be found within note 11.



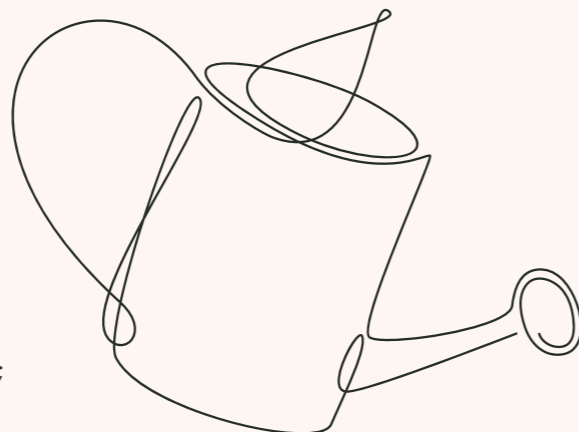
## SECTION 7

## Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.



The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 and regulations made thereunder and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees on 19 March, 2024 and signed on its behalf by Rosie Atkins.

*Rosie Atkins*

## SECTION 8

## Independent auditors report to the Members of Project Giving Back

## OPINION

We have audited the financial statements of Project Giving Back (the 'charity') for the period ended 31 May 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2023 and of its income and expenditure for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

## BASIS FOR OPINION

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

## CONCLUSIONS RELATING TO GOING CONCERN

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 Trustees' Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Report and Financial Statements. 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.

## 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:

- sufficient accounting records have not been kept; or
- the information given in the financial statements is inconsistent in any material respect with the Trustees' Annual Report; 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 Trustees' Responsibilities on page 30, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charity or to cease operations, or have no realistic alternative but to do so.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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:

We obtained a general understanding of the charity's legal and regulatory framework through enquiry of management in respect of their understanding of the relevant laws and regulations. We obtained an understanding of the charity's policies and procedures in relation to compliance with relevant laws and regulations. We also drew on our existing understanding of charity regulation.

We understand that the charity complies with the framework through:

- Updating operating procedures and internal controls as legal and regulatory requirements change;
- Regular reviews of risk by management and the Trustees;
- Approval by the Trustees of the grants awarded;
- The Trustees' close oversight through regular board meetings and compliance reporting.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the charity's ability to conduct operations and where failure to comply could result in material penalties. We have identified the following laws and regulations as being of significance in the context of the charity:

- FRS 102 and the requirements of the Charities Act 2011 in respect of the preparation and presentation of the financial statements; and
- Charity law and regulation.

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations above:

- Making enquiries with management and a Trustee (as representative of the Trustees as a whole) as to the risks of non-compliance and any instances thereof;
- Reading minutes of trustee meetings.

The senior statutory auditor led a discussion with senior members of the engagement team regarding the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. The key areas identified as part of the discussion were:

- Management override of control; and
- Occurrence of expenditure.

The procedures carried out to gain evidence in the above areas included:

- Testing of a sample of journal entries, selected through applying specific risk assessments based on the charity's processes and controls surrounding journal entries; and
- substantive work on expenditure transactions.

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

*CLA Evelyn Partners Limited*  
CLA Evelyn Partners Limited (Mar 21, 2024 14:27 GMT)

**CLA EVELYN PARTNERS LIMITED**

Statutory Auditor

Chartered Accountants

Onslow House  
 Onslow Street  
 Guildford  
 GU1 4TL

16/02/2024

CLA Evelyn Partners Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## SECTION 9

## Statement of financial activities

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE 14 MONTH PERIOD ENDING 31 MAY, 2023

	Notes	Funds 2023 £
<b>INCOME FROM</b>		
Donations	1	8,208,261
<b>TOTAL</b>		<b>8,208,261</b>
<b>EXPENDITURE ON:</b>		
Raising funds		(4,755)
Charitable activities	2	(6,939,889)
<b>TOTAL</b>		<b>(6,944,644)</b>
<b>NET INCOME AND NET MOVEMENT IN FUNDS</b>		<b>1,263,617</b>
<b>RECONCILIATION OF FUNDS:</b>		
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,263,617</b>

## SECTION 10

## Balance sheet

AS AT 31 MAY, 2023

Charity Registration No. 1198478

	Notes	Funds 2023 £
<b>CURRENT ASSETS</b>		
Debtors	7	1,777,753
Cash at bank and in hand		52,204
		<u>1,829,957</u>
<b>CREDITORS: Amounts falling due within one year</b>	8	<u>(566,340)</u>
<b>NET CURRENT ASSETS AND NET ASSETS</b>		<u>1,263,617</u>
<b>RESERVES</b>		
Unrestricted funds	9	1,263,617
<b>Total Funds</b>		<u>1,263,617</u>

The financial statements on pages 34 to 44 were approved by the Board and authorised for issue on 19 March, 2024 and are signed on its behalf by

*Rosie Atkins*

Rosie Atkins

## SECTION 11

## Statement of cash flows

FOR THE 14 MONTH PERIOD ENDING 31 MAY 2023

	Notes	Funds 2023 £
<b>OPERATING ACTIVITIES</b>		
Cash generated from operations		52,204
<b>INCREASE IN CASH AND CASH EQUIVALENTS IN THE PERIOD</b>	13	<u>52,204</u>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<u>52,204</u>

## SECTION 12

## Accounting policies

FOR THE 14 MONTH PERIOD ENDING 31 MAY 2023

**BACKGROUND INFORMATION**

Project Giving Back is a charitable incorporated organisation registered in England and Wales by the Charity Commission (Charity number 1198478) on 31 March 2022. Details of the registered office address of the Charity are given on page 45 of the accounts. The Charity's operations and principal activities are described in the Trustees' Report.

**REPORTING PERIOD**

The financial statements to 31 May 2023 cover the period from the registration of the charitable incorporated organisation on 31 March 2022 to 31 May 2023.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) and the Charities Act 2011.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

**FUNCTIONAL CURRENCY**

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

**GOING CONCERN**

The Trustees have prepared cashflow forecasts and reviewed the expected future cash outflows for the Charity against expected cash inflows for 12 months from the approval of these financial statements. The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern, and therefore have concluded that it is appropriate to use the going concern basis in the preparation of these financial statements. In making this assessment the Trustees have been provided with confirmation of intent from the donors that they will continue to support the charity until 2026.

**INCOME**

Income is included in the statement of financial activities when the Charity is legally entitled to the income, there is sufficient probability of receipt, and the amount can be quantified with reasonable accuracy.

**GIFT AID**

Gift aid is claimed on all eligible donations at a rate of 25% and is included within donations in the statement of financial activities. Gift aid is recognised in line with the donation it relates too.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. As there is only one charitable activity, all support and governance costs have been allocated against this activity. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit, legal fees and trustee training.

Cost of raising funds comprises costs incurred in relation to activities that assist with raising donations.

#### GRANTS

Grants payable are agreed by the Trustees, as detailed in the Trustees' Report. The liability is included in the accounts once a commitment has been made and communicated to the beneficiary and any performance commitments have been met.

Grants in relation to the relocation costs of the gardens are recognised in the Statement of Financial Activities when due provided the beneficiaries meet their requirements set out in the grant funding contract. Relocation costs occur in the financial period following the RHS flower show.

#### FUNDS

Unrestricted funds are income receivable or generated for the objects of the Charity without further specified purpose. There are no restricted or designated funds.

#### FINANCIAL INSTRUMENTS

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets or financial liabilities.

#### Financial assets

Basic financial assets, which include accrued income, are initially measured at the transaction price and are subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

#### Financial liabilities

Basic financial liabilities, which include trade creditors and accruals, are initially measured at the transaction price and are subsequently measured at amortised cost, being the transaction price less any amounts settled.

#### CASH AT BANK AND IN HAND

Cash and cash equivalents comprises cash held at bank.

#### RETIREMENT BENEFITS

For defined contribution schemes the amount charged to profit or loss are the contributions payable in the period.

Differences between contributions payable in the period and contributions actually paid are shown as either accruals or prepayments.

#### CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the application of the Charity'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.

The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

## SECTION 13

### Notes to the financial statements

FOR THE 14 MONTH PERIOD ENDING 31 MAY 2023

<b>1</b>	<b>INCOME FROM DONATIONS</b>	Unrestricted funds 2023 £
	Donations	8,208,261
		<u>8,208,261</u>
<b>2</b>	<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>	Unrestricted funds 2023 £
	Grants (see note 3)	5,706,363
	Other direct costs	689,977
	Support costs	543,549
		<u>6,939,889</u>
	Support costs include the following:	Unrestricted funds 2023 £
	Finance and administration	123,685
	Communications and marketing	281,205
	Consulting	28,899
	Staff costs	19,509
	Professional costs	18,660
	Governance costs	71,591
		<u>543,549</u>
	Fees payable to CLA Evelyn Partners Limited and Evelyn Partners LLP in respect of both audit and non-audit services are as follows:	Unrestricted funds 2023 £
	Statutory Audit of accounts (included within governance)	20,700
	Other non-audit services (included within support or direct costs)	49,850
		<u>70,550</u>

3 ANALYSIS OF GRANTS PAYABLE (UNRESTRICTED FUNDS)	Total Commitment 2023 £
Aspens Charities	72,000
Centre for Mental Health	324,000
Centrepoint Soho	540,000
Choose Love	72,000
Fauna & Flora International	400,467
Horatio's Garden	540,489
Myeloma UK	570,000
The National Hospital for Neurology and Neurosurgery Development Foundation	324,002
Royal Entomological Society of London	411,600
Royal Society for the Prevention of Cruelty to Animals	324,001
Sadler's Wells Trust Limited	72,000
Samaritans	540,000
School Food Matters	72,000
Talitha Arts	72,000
Teapot Trust	72,000
	<hr/>
Total 2023 Garden Costs (see note below)	4,406,550
	<hr/>
Relocation Costs relating to 2023 gardens (see note below)	416,296
	<hr/>
Total commitments relating to 2023 applications	4,822,846
	<hr/>
2023 Garden Costs (as per above)	4,406,550
	<hr/>
2022 Garden Costs (see note below)	1,299,813
	<hr/>
Total grants recognised in the period (note 2)	5,706,363

**2023 GARDENS**

Grants are awarded to charities in order to cover the costs of exhibiting a garden at the RHS Chelsea Flower Show and for the relocation and repurposing of the garden to its agreed location after the event. There are 4 grants sizes awarded and irrecoverable VAT is also included in the level of the grant award where this is applicable. Please see page 27 for further detail in relation to the grantmaking policy and processes.

**GARDEN COSTS**

Garden costs include the portion of the grant that has been awarded to a charity in relation to the costs of creating a garden exhibit at the 2023 RHS Chelsea Flower Show.

**RELOCATION COSTS**

Total garden costs of £416,296 relating to the relocation and repurposing of the gardens have not been recognised within the period in line with the grant policy on page 27. These amounts will be recognised within the Statement of Financial Activities in the year ended 31 May 2024.

**2022 GARDENS**

2022 Gardens includes the garden and relocation costs for the 2022 RHS Chelsea Flower Show – the majority of the original costs for the gardens were recognised within Project Giving Back Limited (see note 11), following the cessation of trading and the registration of the Charity the remaining costs for the 2022 shows were subsequently paid for through Project Giving Back

4 STAFF COSTS	2023 £
Salaries and wages	86,547
Social security costs	2,855
Pension costs	1,300
	<hr/>
	90,702

There were 2 employees during the period.

5 REMUNERATION OF KEY MANAGEMENT PERSONNEL	2023 Number
The key management personnel of the Charity is comprised of the Chief Executive Officer and Trustees. The total employment benefits of the key management personnel of the Charity were £117,614 which consists of salary, consultancy fees, national insurance and pension costs.	
The number of employees whose total employment benefits exceeded £60,000 during the period for the Charity were:	1
£60,001 – £70,000	1

The Trustees did not receive any remuneration in the period.

During the period, 2 Trustees were reimbursed £4,998. These costs related to travel and other out of pocket expenses.

**6 RETIREMENT BENEFIT SCHEME**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The employer's pension costs charged to the Statement of Financial Activities during the period amounted to £1,300, an amount of £452 is included in accruals at the period end.

7	<b>DEBTORS</b>	2023 £
	Prepayments and accrued income	1,777,753
		<u>1,777,753</u>

8	<b>CREDITORS: Amounts falling due within one year</b>	2023 £
	Trade creditors	300,314
	Accruals	240,349
	Other tax and social security	25,677
		<u>566,340</u>

9	<b>FUNDS</b>	Income £	Expenditure £	At 31 May 2023 £
	Unrestricted funds	8,208,261	(6,944,644)	1,263,617
	Total funds	<u>8,208,261</u>	<u>(6,944,644)</u>	<u>1,263,617</u>

10	<b>ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	Unrestricted Funds As at 31 May 2023 £
	Debtors	1,777,753
	Cash	52,204
	Current liabilities	(566,340)
		<u>1,263,617</u>

11	<b>RELATED PARTY TRANSACTIONS</b>	Project Giving Back while Harriet Ghauai was acting as Project Director and before being employed as Project Giving Back's CEO. Ghauai Limited charged Project Giving Back £54,736 during the period in relation to consultancy fees. No balance was outstanding at the period end.
		Charlie Hawkes Limited, a company controlled by a connected party of Mark Fane, partnered with the National Brain Appeal charity, was awarded a grant to supply services to exhibit at the 2023 RHS Chelsea Flower Show. The application for the grant went through a stringent application process and the grant making and conflicts of interest policy was followed throughout so that Mark Fane was removed from the decision-making process. Project Giving Back paid £255,505 directly to Charlie Hawkes Limited in lieu of paying the grant directly to the participating charity for the contracted services. No balance was outstanding at the period end.
		The Garden Museum, of which Mark Fane was a Trustee until 7 June 2023, and its subsidiary company, charged Project Giving Back £47,128 during the period in relation to event costs. No balance was outstanding at the period end.
		For further information about how Project Giving Back manages related parties, independence and interests, please see section 5.8 in the narrative.
		Project Giving Back Limited, a company incorporated in the UK, was set up to fulfil the aims and objectives during the period in which Project Giving Back was being registered as a charitable incorporated organisation. Harriet Ghauai is a director and shareholder of the company. Due to delays caused by the COVID 19 pandemic it took a significant amount of time to get the charitable incorporated organisation set up and registered. In order to meet the timetable of the 2022 RHS Chelsea Flower Show Project Giving Back Limited was set up as a vehicle to commence the activities that then transitioned to the charity once registration was complete on 31 March 2022. At the period end October 2022 Project Giving Back Limited donated its reserves of £29,101 (donation of £48,005 less expenses incurred on behalf of the Limited company of £18,904) to Project Giving Back and this has been recognised within donations. Once the Charity was registered, trade transitioned from Project Giving Back Limited to Project Giving Back and the last period of accounts for the Limited company was to 31 October 2022 and subsequent to this the process of striking off the company has commenced.
		Ghauai Limited, of which Harriet Ghauai is a director and shareholder, operated as a consultant to

12	<b>TAXATION</b>	The Charity is exempt from tax on income and gains under sections 466 to 493 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.
----	-----------------	--

13	<b>RECONCILIATION OF NET INCOME TO NET CASH GENERATED FROM OPERATIONS</b>	2023 £
	<b>NET INCOME FOR THE REPORTING PERIOD</b>	1,263,617
	Increase in debtors	(1,777,753)
	Increase in creditors	566,340
	<b>NET CASH GENERATED BY OPERATORS</b>	<u>52,204</u>

14	ANALYSIS OF CHANGES IN NET CASH	Cashflow £	As at May 2023 £
	Cash at bank and in hand	52,204	52,204
		52,204	52,204

## SECTION 14

## Administrative details

## TRUSTEES

Rosie Atkins (Chair) (appointed 31 March 2022)  
 Mark William Fane (appointed 31 March 2022)  
 Alexandra Denman (appointed 31 March 2022)  
 Arne Jens Maynard (appointed 31 March 2022)

## SENIOR MANAGEMENT PERSONNEL

Harriet Ghai (CEO) (Appointed 30 September 2023)

REGISTERED  
CHARITY  
NUMBER

1198478

## AUDITOR

CLA Evelyn Partners Limited  
 Onslow House  
 Onslow Street  
 Guildford  
 GU1 4TL

REGISTERED  
OFFICE

6 Floor,  
 25 Farringdon Street  
 London  
 EC4A 4AB

## BANK

HSBC UK Bank plc.  
 1 Centenary Square,  
 Birmingham  
 B1 1HQ

ACCOUNTING  
& BOOKKEEPING

RSM UK Group LLP  
 25 Farringdon Street  
 London  
 EC4A 4AB

## LAW FIRM

Baker McKenzie LLP  
 100 New Bridge Street  
 London EC4V 6JA  
 United Kingdom



CHARITY NUMBER: 1198478

For the period ended 31 May 2023