



Report of the Trustees and Unaudited Financial Statements
for the Year ended 31 October 2023

Registered Charity No: 1004009/SC041785
Company Registered No 2222953

Patron	The former Prince of Wales
President	Alan Titchmarsh
Vice-Presidents	Christopher Brickell Jamie Compton Lady Hamilton Roy Lancaster Sir Roy Strong Elizabeth Banks David Knott Sarah Bray Michael Marriott
Trustees	Mrs C Bufton (Chairman) Mr J Marshall (Vice Chairman) Mr G Morgan (Treasurer) Mrs C Penny Mrs E Crawforth Mrs S Nex Ms H Triggs (resigned Feb 2023) Mr A Stones (resigned Dec 2022) Mrs M Lloyd (resigned Dec 2022) Ms K Kapoor Mr J Sheppard (joined Dec 2022, resigned Jan 2024)
Charity Number	1004009/SC041785
Company Number	2222953
Auditor	Frances Wilde FCCA DChA Warner Wilde, Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
Plant Heritage office	First Floor Offices, Stone Pine, Wisley, Woking, Surrey, GU23 6QD

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*These sections form part of the Trustee's Annual Report	

Annual General Meeting 2024

All members of Plant Heritage have been invited to meet members of the Board (who are Trustees of Plant Heritage) and ask questions on past performance and future plans at the 2024 Annual General Meeting which will be a virtual event on Thursday the 25th April.

Questions about anything contained in this report or the accompanying Financial Statements, should be addressed to the Chairman, by email chairman@plantheritage.org.uk or if that is not possible, by mail Plant Heritage, First Floor Offices, Stone Pine, Wisley Woking, Surrey, GU23 6QD, or telephone 01483 447540.

Plant Heritage

Conserving the diversity of cultivated plants is essential to all our futures. The plants grown in National Plant Collections® or held by Plant Guardians® contain unique combinations of genetic material which are the legacy of generations of plant collectors and breeders who have built our nation's rich and unique horticultural landscape. The work of Plant Heritage spans more than four decades and in the light of climate change and an increasingly urban society, which values horticulture as important to its health and well-being, the charity's work is as important now as it was in the 1970s, when the charity's founders determined that a significant part of the nation's rich horticultural heritage was at risk of disappearing.

Our work is spearheaded by a network of National Collection Holders who come from all walks of life and live across the length and breadth of the British Isles. The beauty of the National Plant Collections is that anyone who has an interest, passion or expertise in a certain group of plants, whether amateur or professional can potentially become a collection holder. In doing so they curate and cultivate their own living collection which then forms part of the largest living collection of garden plants held outside botanical institutions in the UK.

Our National Collection Holders are supported by a dedicated Central Office team including Plant Conservation specialists who provide technical support across the British Isles. This network is strengthened by our regional network of volunteer Collection Coordinators who regularly visit Collection Holders whilst also seeking out new and potential collections. All applications are then guided through the process by the Plant Conservation Committee. Members of this committee are independent advisers, experts in taxonomy, horticulture, botany and the horticultural trade and area group representatives, all volunteers who give their time to ensure National Plant Collections are maintained and looked after to a consistent standard.

Plant Heritage has developed its own online plant records software, Persephone, to provide a secure system to store and share details of plants in National Plant Collections and Plant Guardians. Persephone now holds the records of more than 150,000 plants, making it a valuable asset for everyone interested in plants and plant conservation.

The Threatened Plants Programme underpins our conservation work and is an ongoing research initiative which identifies plants threatened and worthy of conserving. The Plant Guardian® scheme encourages members to actively seek out and conserve individual plants. Plant Heritage's education objective is delivered by both our regional groups and the Central Office through a diverse range of events, shows, publications, workshops and other activities. As a charity, Plant Heritage is funded through membership subscriptions, donations from individuals and industry, sponsorship and donations from charitable trusts.

What are the threats to our garden plants?

Changing fashions

Changes in styles of planting and taste can cause groups of plants to go out of fashion. We don't want to lose the range of cultivars available for when they inevitably come back into fashion

Changes to the plant sales trade

The requirement for plants to be of a specific size and in flower at the point of sale by garden centres and supermarkets can lead to a diminution of the range of plants grown in our gardens. We are also losing specialist plant nurseries who carry a much wider range of plants

Climate change

Climate change over time will have a continuing effect on the range of cultivated plants available to the UK.

Pests and pathogens

Due to the nature of modern trade and travel there is an increasing risk of new pests and diseases being introduced to the UK. Recent examples of these include box blight, ash dieback, and agapanthus gall midge.

Loss of propagation or cultivation skills

A lack of horticultural skills, particularly in propagation, is causing a loss in the availability of specialist cultivated plants.

Chairman's Review

As we celebrated our 45th anniversary in September 2023, we pondered whether those who founded our mission, realised what they had set in motion. Their vision has established an invaluable legacy – a national asset of plants and their data that volunteers work every day to maintain. We welcome this milestone with a record number of collections (now over 700) and the realisation that there is still a considerable amount of work to be done to raise awareness of the importance of cultivated plants. The true value of biodiversity is often recognised only when it is threatened and the social and cultural value of cultivated plants is best highlighted by the growing awareness of the benefits that plants and gardening can bring to our environments, our communities and ourselves.

We were delighted that four individuals who have exhibited outstanding dedication to the world of horticulture and have inspired us all, agreed to join us as Vice Presidents:

David Knott DHE SHM CHort FIHort. Curator of Living Collections, Royal Botanic Garden Edinburgh, currently home to 9 Plant Heritage collections.

Elizabeth Banks CBE, DL, CMLI, F.Hort. RHS President Emeritus. A landscape architect who has specialised in enabling the restoration of historic landscapes, having recreated several historic gardens throughout Europe and the USA.

Sarah Bray. owner and manager of High Beeches Garden in West Sussex; 27 acres of enchanting landscaped woodland & water garden planted with many rare trees and shrubs and the home of the national collection of '*Stewartia monodelpha*'.

Michael Marriot. One of the world's leading rosarians, best known for his work at David Austin, recently retired but still very much involved in both the rose and gardening world lecturing, writing, designing and consulting.

Our end of year financial position for 2022/23 resulted in a surplus of £186,871, mostly due to legacy income of £250,581. Recognising that legacies are not a predictable income source, but one that has given us a solid increase to our reserves, Trustees decided to proceed with plans to recruit a CEO to help us diversify our income sources. We were thrilled to appoint Gwen Hines, an experienced charity leader, to the post starting in March 2024. We thank all who leave us a gift in their will, their generosity enables us to protect the nation's legacy of cultivated plants

We completed our office move to newly refurbished offices at the world-renowned RHS Garden Wisley. We would like to thank the RHS for their support in making this happen as it provides a great office location and enables our team to enjoy a closer working relationship with the RHS specialists to research and save more garden plants.

Our Threatened Plant of the Year competition continues to attract entrants and this year a rare *Chaenomeles speciosa* 'Contorta' – an ornamental quince, was crowned the judge's winner. The competition's People's Choice award, as nominated by visitors to the RHS Hampton Court Garden festival and online, was a pretty pink *Rhododendron* 'The Dowager'. Cared for by the team at Leonardslee Lakes and Gardens in Sussex, this plant is from the recently accredited National Plant Collection of

Rhododendron (Loder collection).

This year's recipient of the prestigious Brickell award, in recognition for his ongoing contribution to plant conservation and horticulture, was Adrian Young, for his extensive research into his *Saxifraga* National Plant Collections. This award is named after Plant Heritage's founding member and current Vice-President Chris Brickell and celebrates excellence in cultivated plant conservation.

A main pillar of our work is to inform and engage others with our conservation work, and our communications team have succeeded in getting reports of our activities into the horticultural and gardening press as well as into the general press and local radio programmes. We were particularly delighted that following our presence at Hampton Court Garden festival, Gill Groombridge was interviewed by The Guardian who published an article online and in print about the National Plant Collections and the Missing Genera. We are also excited about a five-page feature about Plant Heritage, the 45th anniversary and the National Plant Collections, published in The English Garden.

Plant Heritage joined the Future National Gardens Group, convened by the RHS and including most of the major garden societies across the nations. This group aims to work on topics where collective action could make a difference to the future of horticulture and role of national gardens, such as the role of gardens in addressing sustainability and biodiversity; raising awareness of the importance of UK national gardens for tourism and the economy and the development of a horticultural skills programme to support the future of the sector.

Our National Lottery Heritage Fund (NLHF) digitisation project has enabled us to launch a new online catalogue, capturing images and vital information about over 200 rare garden plants cared for by Plant Guardians. This online resource will enable those working in horticulture, amateur gardeners and anyone looking for an unusual plant to access information which is vital to ongoing garden plant conservation. The information has been researched and uploaded to Plant Heritage's website by volunteers recruited through the NLHF's Digital Skills for Heritage initiative, which has created hundreds of digital volunteering roles at heritage organisations across the UK.

There were three resignations from the Board in this financial year.

Our work relies on Members and others, volunteering their time and expertise in building and maintaining the National Plant Collections and becoming Plant Guardians, caring for individual plants. We also rely on our Groups and the generosity of members and supporters, to fund our work through plant sales, events, legacies, grants and donations. Together we are the stewards of the collections, helping to conserve the plants, supporting the safe storage of the related records and data as well as learning all we can from the collection holders themselves, so that full provenance for a collection is attained. I would like to record the collective thanks to you all, from the Board of Trustees.



Cecilia Bufton
Chairman

Date 20th March 2024

Trustees Report – Objectives and Achievements

The Board, who are the Trustees of Plant Heritage (“the Charity”), present their annual report for the year ended 31 October 2023, prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s governing document, the small companies regime s419(2) Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)”

Objectives:

Plant Heritage’s charitable purposes seek to

- promote the conservation of cultivated plants with a focus on endangered or rare garden plants
- encourage and carry out research into the cultivation of rare or endangered plants and related information
- encourage the education of the public in horticultural skills, particularly with regards to cultivated plant conservation
- encourage the introduction and the propagation of rare, cultivated plants not represented in the UK, within the law

We aim to do this by:

- Conserving our horticultural heritage by keeping living examples of plants in the **National Plant Collections**[®] scheme which enables us to coordinate collections, ranging from cultivated and species, to historical, heritage and scientific
- Identifying cultivars at the highest risk of extinction, with the ambition that these can be conserved. We do this through our **Threatened Plants Programme**[™]
- Encouraging individuals to conserve individual plants in the **Plant Guardian**[®] scheme, a register of holders of rare and unusual plants
- Sharing rare plants with gardeners across the UK, through our annual **Plant Exchange**[™]
- Documenting and recording collections of rare plants. This is done by our National Collection Holders and Plant Guardians and in our publications such as the *Directory*, *The Journal*, and through our online plant recording database **Persephone**
- Increasing the variety of garden plants available for gardens in the UK through supporting and undertaking group propagation activities and plant sales
- Ensuring rare plants and collections are supported in perpetuity (for future generations)
- Supporting Plant Guardians and National Collection Holders in their conservation work
- Educating the public in the importance of our work
- Working in partnership with organisations that can support our objectives
- Raising **funds** to support this work

Achievements:

Our Conservation Work

Plants growing in gardens might seem safer than those in the wild, but they can easily be lost forever if nobody is looking after them. Plant Heritage is the only organisation with the aim of conserving garden plants across the British Isles and Ireland.

Our cultivated flora is incredibly rich, resulting from development and care over centuries by dedicated gardeners. The heritage contained in these living organisms can only be preserved by active gardeners in living collections. These plants are a valuable historical and future resource, whether for their beauty, or having edible, medicinal or other useful properties. Each has a unique genetic code making it impossible to replace if lost. Conservation of a diverse range of plants underpins our resilience to a changing world, while meeting challenges such as climate change, pests and diseases and biodiversity loss.

Our conservation work is carried out in line with a five-year strategy that helps us to keep to the highest conservation standards and is delivered through working with National Plant Collection® holders, our volunteers and supporters.

Our conservation strategy aims to:

1. increase the number of cultivated plants conserved
2. develop and maintain good standards of curation
3. inform and engage others with our conservation work
4. influence global thinking on issues around plant conservation

Why do we do it?

Plants have always been selected and bred, whether for their beauty, flavour, scent or other reasons. This breeding involves an enormity of human effort and inventiveness that is wasted if the plants cease to be grown.

Climate change, the advance of new pests and diseases, loss of gardens, a diminishing nursery trade and lack of knowledge in the general population all conspire to reduce the diversity of our garden flora. If garden plants go, a tantalising slice of social, cultural and horticultural history dies with them.

We believe that cultivated plants deserve to be a target for conservation. Each one contains a unique combination of genetic material and is testament to human effort and inventiveness.

How do we do it?

Objective 1: Increase the number of cultivated plants actively conserved by Plant Heritage across the British Isles and Ireland

National Plant Collections®

National Plant Collections are held by individuals or organisations who undertake to document, develop and conserve a comprehensive collection of plants within a defined scope and hold them in trust for the future. The scope can be defined botanically by plant group, either taxonomically, such as all the *Penstemon* cultivars or *Rhododendron* subsect. *Falconera*; or have a shared history such as plants collected by Harold Comber; or a geographic link, such as North West English apple cultivars.

National Plant Collections are made available for people to view, either by appointment, on special open days or as part of a garden open to the public. They contain about 95,000 plants, held across the 700 collections. Together this represents a huge resource for gardeners, nurserymen, garden designers, researchers, plant breeders and those interested in historical gardens and landscapes. Having these plants part of a registered conservation scheme ensures that they will be a resource for generations to come.

National Plant Collections are valuable for assessing the best cultivars for gardeners to enjoy and are used for scientific research, as a source of live plants and genetic material available for investigating a group of plants. They also provide insurance, being “living libraries” of the genetic diversity of garden plants. There are still some important groups of garden plants that are not represented in National Collections

Plant Heritage supports collectors, helping them to tend, monitor and share their collection, guaranteeing the preservation of our garden flora. Members of our Groups all over the country, work together propagating plants and running plant exchanges and sales for funding. The groups also provide collection co-ordinators to advise the collectors and assess the collections.

The National Plant Collections scheme is overseen by the Plant Collections Committee, a sub-committee of the Board, whose members are independent advisers, experts in taxonomy, horticulture, botany and the horticultural trade and area group volunteers. The committee rigorously assesses new applications for scope and coverage.

Winter 22-23 proved very hard on a number of collections, some losing significant numbers of plants that have previously never known such a difficult winter.

As of the end of November 2023, there are 706 National Plant Collections of which 338 are Horticultural, 282 Reference and 85 Historic collections, with 19 having been awarded Scientific status. In 2023 we accredited 40 new collections (28 in 2022), including one new Dispersed Collection. Scientific status was awarded to the *Dryopteris* collection, held by Anthony Pigott. There were 45 new proposals submitted in 2023, this is sustaining the already elevated numbers we saw in 2020/21, so it is positive to see a continued interest in people wanting to start collections. 20 collections are withdrawing (19 in 2022), seven of which are handing on plants to another site or collection.

Threatened Plants Programme

The Threatened Plants Programme (TPP) tracks the locations and availability of garden cultivars and works out how rare or threatened they are. Information from the Threatened Plants Programme helps collection holders prioritise their sourcing and propagation.

Plant Guardians can now see if a plant has been assessed as Threatened by the TPP, by looking at the records in Persephone. This can be updated annually after the latest Plant Finder update.

The TPP currently holds information, for the UK and Ireland specifically, on 129,204 different named cultivars in 1,604 genera; 5,955 (5%) of which are additional to the RHS' public Find a plant online database. Information includes trade names, synonyms, Plant Breeders' Rights (PBR), awards, first and last dates listed in Plant Finder (1987-2023), first and last dates grown (1562-2023), occurrence in National Plant Collections (past, present and proposed), Plant Exchanges, Plant Guardians, Threatened Plant of the Year, botanic and historic gardens; and more from International Cultivar Registration Authorities, referees, archived files and online sources. Conservation status is calculated by Plant Heritage within the programme. Assessments are reported as data or in written reports, internally and for external partners such as the RHS and specialist societies, to promote and support active conservation of threatened and near-threatened garden cultivars.

Plant Guardians®

To preserve plants, it is essential that we keep them growing in gardens. Plant Heritage encourages members to take active part in conservation work by becoming a Plant Guardian. Through the scheme, rare plants are grown in multiple locations as an insurance against loss. Plant Heritage retains a record of plants in guardianship and encourages Plant Guardians to propagate the plants they are caring for and share them with other members via plant sales and the Plant Exchange

By October 2023 there was a total of 2,293 plants, with 264 plants registered during the year. Two plant societies and three gardens with significant historic plants have registered plants are unable to be scoped as a National Plant Collections, thus recording these as Plant Guardians has helped focus propagation and recognition of rare plants to enhance sharing of plant material more widely. 692 plants are assessed as threatened in cultivation by our Threatened Plant Programme and 24 plants are assessed at various levels of risk under the International Union for Conservation of Nature's Red List of threatened species.

Thanks to the National Lottery Heritage Fund we were able to create an online catalogue of plants held in the Plant Guardian scheme on our website. This catalogue has a short description and an image of plants, plus an assessment of whether the plant is Threatened in Cultivation. This catalogue will continue to be developed.

Plant Exchange

The best way to conserve rare plants is to propagate and share them. The Plant Exchange enables hard to find plants being cultivated and conserved by members around the country to be shared with other members. By distributing plants around the country, we can re-establish plants in danger of being lost and give members the chance to get hold of something rare or unusual. We encourage members to

propagate these plants and pass them on, to help secure their future. We also encourage registration of these plants in our Plant Guardian scheme.

In 2023, the Plant Exchange was held as part of a member's day in Bristol - 15 groups took part, with 1001 plants being offered (previous year 18 groups, 782 plants).

The Plant Exchange for 2024, will be held in Stranraer, at the Members weekend to be hosted by the Dumfries & Galloway Group.

Objective 2: Develop and maintain good standards of curation for all plants held in our conservation schemes

Coordinators

Our team of volunteer coordinators are the key link with Collection Holders in their area. New posts are in South West Devon, Essex and Leicestershire. We have vacancies for Herts & Beds, Notts & Northants, Herefordshire, London and West Midland (the two latter are being temporarily covered by neighbouring counties.) Volunteer vacancies remain live on the website, and communication with existing coordinators, for people interested in shadowing an experienced coordinator in the role, is encouraged.

Persephone

Plant Heritage has been at the forefront of developing modern online plant records software. With a reputation for ease-of-use, Persephone is readily accessible to amateur gardeners, but also caters to the needs of professional gardeners working in large garden settings. Persephone now holds the records of more than 150,000 plants, making it a valuable asset for everyone interested in plants and plant conservation.

In 2023, Persephone was named the British Computer Society's UK IT Industry Charity (Third Sector) Project of the Year.

"Persephone was delivered through a small number of talented volunteers & staff to create a national asset for very small investment without which, much of our rich horticultural heritage could be lost. It demonstrated excellence from idea to adoption."

Comments from the Judges for the UK IT Industry Award.

Persephone is owned by Plant Heritage and is overseen by the Persephone Working Group and delivered by a team of volunteers and staff working together. During the year, the Persephone team responded to many user support requests via email and provided around 120 virtual 1:1 or group support sessions and 8 face-to-face workshops.

Records of National Plant Collections

We continue to work towards a fully comprehensive, searchable database of all the plants in the National Collections. 453 National Plant Collections are now recorded on Persephone, up from 293 in the previous year. In addition, Persephone holds the records of 85 proposed collections and 71 legacy collections. The work of importing new records to Persephone was assisted by a Digital Records Officer and 21 new 'Digital

Volunteers' recruited for the recent National Lottery Heritage Fund project.

The majority of the collections recorded on Persephone are held by private collection holders who have added a wealth of information to the site. Where National Collections are held in institutions that use other horticultural databases, they are asked to send a regular output of key data; these records are then managed, on their behalf, by Plant Heritage. Key information about plants recorded is shared with the Plant Conservation Team and National Collection Coordinators to facilitate management of the scheme and support conservation projects; users may also grant viewing access or various levels of edit access to plant enthusiasts around the world, so enabling a global exchange of information. The Persephone Team also supports best practice in plant curation by advising National Collection Holders on accessioning and labelling plants.

Records of other conservation schemes

Persephone is also used to manage the records of 'Desiderata' (hard-to-find plants that Collection Holders are seeking). Persephone users may record information about such plants on the site, and this information is visible to all Persephone Users, who may assist with finding them. During the year, staff have also extended the use of Persephone to manage information about over 10,000 accessions that have been included in the annual Plant Exchange between 2013 and 2023; this allows us to track the location and ownership of rare plants.

Persephone for Subscribers

Since the launch of Persephone 2.0 we have made it available to large/open gardens to use to record the plants in their gardens. The scheme has attracted a small, but growing number of subscribers, some in very well-known open gardens & arboreta around the UK; more than 25,000 accessions have been recorded by one garden alone. Use of Persephone by external organisations brings a sustainable income to the project and helps to extend Plant Heritage's conservation reach by helping other organisations to record their plants – including many rare plants - well.

Persephone for Members

Following a successful pilot project during 2023, we have also extended use of Persephone to Plant Heritage members as a benefit of membership. Members may record up to 500 plants in their private gardens by taking out our 'Membership Plus' subscription. Members with particular plant interests may use Persephone to share their records with each other, so facilitating exchange of horticultural information. Most current member users have indicated that they will be willing to share their records to support plant conservation projects.

Development

The Persephone software is regularly developed in response to requests from users and the Persephone team. Much of the technical development on Persephone during the year was focused on supporting work undertaken as part of the National Lottery Heritage Project.

National Lottery Heritage Fund (NLHF)

The NLHF project started in June 2022, which enabled us to train 22 volunteers to input collection records, providing over 722 volunteer hours in total which resulted in data from 169 collections (28,557 records) being added into Persephone. The project further helped us in developing a set of policies and procedures for working with remote volunteers so that this work can continue.

NLHF funding also supported the creation of a link for the new Plant Guardian page from Persephone to the website. This page has seen a 141% increase in visitors compared to the same period last year.

The digitisation project has also enabled more Plant Guardians to engage with their data on Persephone as well as providing the opportunity for us to add 10 years of Plant Exchange data and the Seed Shop onto the system.

Objective 3: Influence and guide future work in the field of conservation of cultivated plants

External events/collaboration

Plant Heritage was invited by CCVS (Conservatoire des Collections Végétales Spécialisées) - the French National Collections, to give a presentation on our work, to their international Conference in Paris in September. Emma Crawforth (trustee) and Lucy Pitman (PCO) attended.

Sharing guidance

Our programme of workshops to support Collection Holders and members continues. In particular we encourage a transition to peat free growing media through workshops and highlight results from the RHS peat free fellowship research, ensuring both Collection Holders and members are kept informed.

Our programme of virtual talks helps to share knowledge from National Collection Holders to members and all are open to the public.

Our press releases focus on new collections and succession successes - particularly relevant for Influencing and guiding amongst the amateur and individual sector by encouraging participation through showcasing case studies.

Workshops

12 workshops were held in the year, support by Trust & Foundations donations

- Persephone online plant recording: 5 in person workshops were held at Pershore College (Worcestershire), Crawley (Surrey), Bicton College (Devon) and Lytham Hall in the NW; at the Collection Holder conference at Chester Zoo.
- Herbarium workshop at RHS Rosemoor
- Plant Guardians research - online
- Peat free growing - online

- Photography workshop
- Displays at Shows workshop
- Seed Workshop at RHS Wisley

Objective 4: Align Plant Heritage with global thinking on sustainability, biodiversity, conservation and plant taxonomy

A response was submitted to the House of Lords Report on Horticulture, noting the value and importance of the National Plant Collections as a resource in horticulture.

We continue to participate in the UK Plant Genetic Resource (UKPGR) group which serves as the technical forum to discuss plant genetic resources issues, technical matters, the development of integrated programmes and provide policy advice for government departments. The primary concern for UKPGR is food production and we have facilitated the addition of data from apple collections to be listed in the European inventory of plant genetic resources (EURISCO), which aims to make the European plant genetic resources data available everywhere in the world.

Our peat statement is published on the website and our sustainability strategy is in progress.

Support for Collections

The 3 recipients of the Plant Heritage Bursary in 2023, projects including a botanical photography project, underground irrigation systems, and interpretation boards. One application was held over to 2024.

Missing genera campaign

The 'Missing Genera' campaign, launched in 2016, encourages people with a passion for plants to bring together a National Plant Collection of their own and join the Plant Heritage community in growing, sharing and saving plants.

The 2023 campaign highlighted the following plant groups, the majority being pollinator friendly: *Astrophytum, Campanula, Colocasia, Echinacea, Elaeagnus, Erigeron, Gaura (Oenothera (G)) Knautia, , Lysimachia, Osmanthus, Phygellus, Silene*

Twelve genera highlighted through the campaign that now have National Plant Collections are *Achillea, Arisaema, Aeonium, Gingko, Alcea, Eryngium, Tradescantia, Echinops, Verbena, Hoya, Cosmos* and *Thalictrum*.

Brickell Award

Adrian Young was this year's recipient of the Brickell award, for his extensive research into his *Saxifraga* National Plant Collections. The Award recognises excellence in cultivated plant conservation and has been awarded to a different National Plant Collection Holder every year since 2003. Named after Plant

Heritage's founding member and current Vice-President Chris Brickell, it also celebrates the extensive and ongoing commitment, passion and research of National Plant Collection Holders.

The judges applauded Adrian's ongoing research and work with both of his reference collections of *Saxifraga* sect. *Ligulatae* and *Saxifraga* sect. *Porphyron* subsect. *Porophyllum*. The judging panel also recognised Adrian's wider contribution to horticulture, as both a National Plant Collection Holder since 2012 and the International Cultivar Registration Authorities' Registrar for *Saxifraga* since 2010. His published works were also celebrated, including his book 'The Complete Checklist for *Porophyllum* Cultivars' which is considered the definitive work on *Porophyllum Saxifraga* and is now in its third edition.

Future of National Gardens Group

Plant Heritage have joined a new group, established by the President and CEO of the RHS, to include Chairs and CEOs from English Heritage, Historic Houses, Historic Royal Palaces, National Trust, National Trust for Scotland, National Garden Scheme, Woodland Trust, Commonwealth War Graves, Kew Gardens, Plantlife and Plant Network.

The group identified 4 topics for which working groups have been established to develop work plans where collective action could make a difference to the future of horticulture and the role of national gardens:

1. The role of gardens in tackling sustainability, climate and biodiversity crisis
2. The lack of people who opt to train in horticulture and its link to the wider green skills agenda in the UK
3. Raising the national profile of the importance of UK national gardens for tourism and the economy
4. Engagement with Government

Raising Public Awareness of the Need for Plant Conservation

By letting others know about what we do, we can gain their support for plant conservation, so Plant Heritage is actively engaged in sharing expertise. We continue to produce our in-print publications as we increase our presence on social media, and we exhibit at many local and national shows.

Membership and Volunteers

Membership decreased by 4.5% to 3,205 this year, with the loss of 403 members and 253 new members recruited. We thank all our members for their ongoing support of our conservation work.

We will continue to focus on:

- strong programme of talks, both in person and virtual, for both members and the public
- group events, visits and plant fairs
- educational programme of workshops
- focus to widen awareness of the importance of our work in plant conservation through publicity both locally and centrally, and by press and social media coverage, and widen our audience

Members are encouraged to participate in the activities of their local Group, of which there are 25 across the UK. The volunteer committees of the Groups put in a tremendous amount of effort to organise a programme of talks (some as hybrid events), plant fairs, visits and open days for their members and raise funds for the charity.

The support that our volunteers so generously give and the knowledge and experience that they share is hugely appreciated by the Board. Whether at local level, contributing to the group's activities, supporting the office, shows and our seed shop or Collections Coordinators supporting the National Collection Holders, their manpower is invaluable to us.

Related Parties

Two affiliated groups (Manx Plant and Garden Conservation Society and Guernsey) share the same objectives as Plant Heritage, and generously support our work. The charity has links with the Wiltshire Gardens Trust who also support our work, and the Irish Garden Plants Society.

Publications, Shows and Campaigns

Website

The website continues to promote and facilitate interest in Plant Heritage, offering an up-to-date search facility for the National Plant Collections, and the new catalogue of Plant Guardian plants, alongside a calendar of events and seasonal campaigns such as the missing genera campaign and Threatened Plant competition

Annual Directory

In 2023 we published the annual Directory of National Plant Collections 2023 which listed all National Plant Collections by genus and by county including full details of new collections accredited in 2023. This is issued free to members, but the information can also be accessed on our website so is freely available to the general public. We encourage members and the public to visit the National Collections to see for themselves the conservation efforts of the Collection Holders, and to see the wide range of plants that are being conserved. We thank all our National Collection Holders for opening their collections to the public. All collections are accessible to visitors whether by appointment, through specific open days, or business open days.

The Journal

The biannual editions, edited by Clare Hogan, highlight the conservation work of National Collection Holders. Their aim is to educate, inform and to encourage members to visit National Collections or take part themselves in conservation through the Plant Guardian scheme or Plant Exchange.

E-newsletters

In 2023 we sent 6 e-newsletters (3 focussed on member news and 3 focussed on news for Collection Holders with additional specific event focused e-newsletters, to keep our membership to date with news and events; and collection holders informed on legal, policy and regulatory matters.

Shows and key events

RHS Hampton Court Garden Festival

The Plant Heritage zone showcased a 45th sapphire celebration border, supported by Squires Garden Centres, the Shanly Foundation and Melcourt Industries. Daniel Myhill planted the border, in the style he keeps his National Collection of *Rosa persica* hybrids in his own garden, with a pollinator friendly focus. Roses, dahlias, nepeta and agapanthus were featured. The zone included educational displays of *Cosmos* by Jonathan Sheppard, *Hosta* (small and miniature by Jonathan Hogarth, two displays by Barry Clarke on *Calycanthus* and *Asclepias & Gomphocarpus*, and Hilliers (plants raised by) by Sir Harold Hillier Gardens. Jonathan Hogarth was awarded a Gold medal and Best in the Plant Heritage zone. New green plaques to highlight National Collections were introduced at the show. The Threatened Plant of the Year competition was featured, with the Plant Heritage Seed Shop raising funds through donations to support our conservation work. Thank you to all the volunteers who helped at this show and to members who donated seed.

We thank the RHS for their support at these shows.

45th Sapphire Celebration event

Held at RHS Hilltop on 27th September 2023 and attended by members from around the country. Alan Titchmarsh, the charity's president, enjoyed chatting about growing techniques with some of the 12 Collection Holders who created inventive tabletop displays. Tim Upson, chairman of the Plant Collections

Committee, highlighted the importance of the National Plant Collection® scheme through the years, while John Anderson, Keeper of the Garden at Windsor Great Park, discussed emerging issues facing all gardens in the face of environmental change. We also had short talks from Martin Young of the Dorset group, Catrina Fenton on the Heritage Seed Library's new *Symphytum* Collection, Mercy Morris on her and Samantha Green's two *Chlorophytum* Collections and Josh Egan Wyer on the Pershore *Penstemon* Collection. We are grateful to the RHS for supporting the event, and for the tours of RHS Wisley.

Regional Shows and local plant fairs

Local specialist plant fairs were held again in 2023 by many of our Groups, successfully raising funds in support of Plant Heritage. Large plant fairs continue at Helmingham Hall (Suffolk), Longstock Nurseries (Hampshire), RHS Bridgewater(North West Group), RHS Hyde Hall (Essex Group), RHS Rosemoor (Devon Group).

We thank all the local Groups and the volunteers involved in presenting these events.

Seed Shop

The Plant Heritage Seed Shop was a great success in 2023 raising money from donations, whilst encouraging more people to grow plants from seed, or to try growing a new plant, at the RHS Hampton Court Garden Festival, , in the online shop and at other plant fairs around the country.

Threatened Plant of the Year Competition

The Threatened Plant of the Year competition was run for the fourth year and the judging carried out at the RHS Hampton Court Palace Garden Festival. The competition, established in 2020, aims to highlight the message that cultivars can be lost if not actively grown. A secondary aim will be to attempt the re-introduction of winners and those shortlisted plants where possible. 12 entries were shortlisted and *Chaenomeles speciosa* 'Contorta', was the judges' winner. *Rhododendron* 'The Dowager' was the winner of the public vote.

Virtual talks programme

We continued to hold virtual zoom talks (open to all) during the winter season and will plan to continue this programme in 2024. Such talks help highlight the invaluable work of National Collection Holders whilst sharing knowledge and experience with our members.

Shows and key events for 2024

In 2024 we plan a display at our usual Plant Heritage zone at RHS Hampton Court Palace Garden Festival, to include a display of the Threatened Plant of the Year competition and displays by a number of collection holders.

Our Dumfries and Galloway group are organising a Members' Weekend on 10-12 May 2024 in Stranraer, with a visit to Logan Botanic Gardens.

Social media

Our website www.plantheritage.org.uk continues to be the main way we provide online information about the National Plant Collections around the country, how to apply for a collection or register a Plant Guardian, and also information about our 24 regional groups, 7 areas with local representatives, affiliated groups and their activities.

Plant Heritage's social media presence continues to grow through Twitter, Facebook and Instagram, and LinkedIn.

The Plant Heritage e-newsletters keep members and others informed of news and events and encourage the public to visit National Collections and get involved in conservation. Meanwhile Twitter, Instagram Facebook and LinkedIn continue to be used to engage the general public and horticulturalists through promoting an understanding of the diversity of garden plants and the need for conserving them.

Press coverage

Over the last year (1st November 2022 – 31st October 2023) an estimated 158 items* of media coverage have been generated. While this is less than last year's total of 217 items, this year the estimated potential audience reach is significantly higher with 840 million*, compared to last year's estimated 323 million.

*These figures are a conservative estimate as there is no formal media monitoring in place. Journalists are asked to share copies of their article so they can be shared and recorded where possible.

The breakdown (which includes national, regional, and gardening media outlets) is as follows:

- 33 broadcast interviews (same as 2021-2022)
- Three national newspaper articles (none in 2021-2022)
- Five regional newspaper articles (25 in 2021-2022, though 15 were via the Press Association)
- 27 magazine articles or features (70 in 2021-2022)
- 90 online articles or features (89 in 2021-2022)

The three most successful stories, in terms of number of media items, this year were: the Threatened Plant of the Year competition launch which generated 26 items (including 15 interviews given by Gill Groombridge across various BBC radio stations), the National Plant Collections accredited in September 2022 with the historic estates focus, with nine items, and the Missing Genera with eight items.

13 press releases were drafted and issued, compared to 11 in the previous reporting year. Due to time constraints and external deadlines, many stories have had to go out in quite quick succession, which may be why the overall media coverage total is slightly less this year.

Despite this year's total being less than the last reporting year, several articles, features and interviews in high-profile media outlets have been published this year, including The Guardian, the Daily Mail, a six-page feature in The Orchid Review, a five-page feature in The English Garden, a two page feature in Best of British and interviews on Gardening with the RHS and HortWeek's podcasts.

Current coverage (1st November 2023 – 31st October 2024) includes a four-page feature about three National Plant Collection Holders in The Lady magazine's November issue; articles on Computing,

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Annual Report and Financial Statements for the year ended 31 October 2023

HortWeek, ProLandscape and Landscaping Matters about Persephone winning the UK IT Industry Awards; and the Brickell Award and June National Plant Collections in Which? Gardening's November issue. The new Plant Guardian online catalogue PR was issued in November, with interest so far from Garden News, RHS The Plant Review, Garden Design Journal and RHS The Garden.

Treasurer's Financial Review

2023 has been another successful one for Plant Heritage, and the level of reserves established is enabling us to enter a new exciting phase for the charity in 2024. The financial success has again been driven by strong legacy income. Overall income was £639,115 (£498,189 in 2022) and expenditure was £452,244 (£392,776 in 2022). The net surplus for the year was therefore £186,871 (£105,413 in 2022).

Incoming resources

Following three very successful years for Income from Donations and Legacies, 2023 went even higher with income of £349,050 compared with £222,868 in 2022. This is an exceptional result and includes income from legacies of £250,581 (2022: £160,686). Income from legacies is difficult to predict but the strong income over the last three years has helped Plant Heritage to reach an excellent financial position and to be able to continue to invest strategically in our future from a sound financial platform. It was not only legacies and donations that performed well, income from charitable activities (Membership, Shows, Educational Meetings and Events) remained strong and was similar to the prior year £254,241 (2022: £254,109)

Resources expended

Plant Heritage spent a total of £452,244 (2022: £392,776) on Charitable Activities, Fundraising and Governance in 2023, continuing last year's trend to the return to normal activities post pandemic. Charitable expenditure, including on plant conservation was £449,050 (2022: £368,377). The costs of generating funds was £3,194 (2022: £24,399).

Intangible fixed assets

Intangible fixed assets include the cost of website development work as well as the costs of development of Persephone 2.0. The total value of intangible fixed assets at the end of the year was £79,610. The Trustees regularly review the value of intangible fixed assets as well as other fixed assets to the business.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use, should be maintained at a level equivalent to six months general operating costs, including salaries. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year and ended the year with £591,783 (2022: £370,043) in the general fund. There are a further £235,990 (2022: £267,532) of reserves designated towards specific purposes. Within the designated funds for specific purposes, there are reserves of £28,373 (2022: £30,000) towards the development of a new CRM and other necessary IT expenditure and a £60,000 risk reserve to provide a cushion against possible future sudden changes in the Charity's operating environment like that presented by the COVID-19 pandemic. Our level of reserves has allowed the Trustees to proceed with plans to recruit a CEO to help us diversify our income sources in the future.

Going Concern

2023 has echoed our financial progress in 2022 and has seen a return to normal and it has also been a financially successful year for Plant Heritage. Given this we consider our operations to be

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sustainable and that there is an optimistic outlook with no material uncertainty. Whilst some of our key income streams, particularly legacy income, can be volatile, Plant Heritage has accumulated a level of reserves to be able to respond to a sudden downturn in revenue, but our recent financial stability has also allowed us to recruit a CEO, hopefully to further diversify and build future revenue.

The Charity has a healthy reserves position and has met its free reserves target and has also put aside designated funds to mitigate the risks of any similar sudden future change to the Charity's operating environment. The Charity also carefully manages its working capital position and maintains a healthy cash position.

The Trustees have also considered the Charity's plans including investment in Persephone 2.0 for 2023/4 and are of the view that the level of net current assets and liquid funds are sufficient to ensure future operations and that the Charity is a going concern.

Fundraising Activities

Donations and Sponsorships

Plant Heritage is indebted to its supporters, sponsors, and advertisers – we thank them all for their generous support and in particular:

Griffin Glasshouses
Johnsons Seeds
Burpee Europe Ltd
Melcourt Industries Ltd
Squires Garden Centres – 45th celebration border at RHS Hampton Court

Plant Heritage gratefully acknowledges grants and donations from the following charitable trusts and foundations, which help to support our core conservation work as well as the Threatened Plants Programme, National Collection Holder and membership workshops, the Plant Guardians scheme, our Persephone development work:

Goulburn Charitable Trust
Mrs A A Clutterbuck's Charitable Trust
PF Charitable Trust
Shanly Foundation - 45th sapphire celebration display at RHS Hampton
Sir Jeremiah Colman Gift Trust
Stanley Smith (UK) Horticultural Trust
The Hawthorne Charitable Trust

Plant Heritage also acknowledges donations from Collection Holder open days, whether individual open days or through the NGS, and all individual donations from Members, Friends, and supporters.

Income from legacies and in memoriam

We received income from 3 legacies this year, from members. We would like to express our gratitude to, Mary Rawitzer and Dr Alison Ross and S Roberts for helping us to save our cultivated plants for future generations. We wish to thank those that gave donations in memoriam too.

Corporate Members

We are grateful for the continued support of our Gold Corporate Members in 2022:

Barton Grange Garden Centre
Shanly Homes

We are also grateful for the continued support of our Bronze Corporate supporters:

Arboricultural Association	Capital Gardens Ltd
Bayntun Flowers	Crafty Plants
Broadband UK	Doddington Place Gardens
Broadband Providers	Floral Tours
Brother UK	Griffin Glasshouses
Canonteign Falls	J Dickinsons & Sons

Johnsons Seeds

Melcourt Industries Ltd

Olympian Garden Buildings

Path Energy

Plan-it Windows

The National Resource Consortium

Whatley Manor

Woottens of Wenhaston

XY Workwear

Transfers from Groups

We are very grateful for the generosity and creativity of our groups who continue to be focused on engaging with Plant Heritage members and raising funds for our work.

The charity recognises the commitment and hard work put in by the members of the area groups who fundraise throughout the year and generously pass these contributions on to support the core work of the charity. In all, Groups transferred £62,395 (2022: £61,867) to Central Office. Incoming resources of the Groups increased to £116,571 (2022: £104,599)

Plant Heritage is also grateful to its affiliated groups in Guernsey and Manx, and the Wiltshire Gardens Trust who provide financial support.

Structure, Governance and Management

Plant Heritage is a company limited by guarantee and is governed by its Memorandum and Articles of Association, adopted on 2 February 1988, amended in April 2004, April 2010 and July 2018

Directors and Trustees

The Board of Trustees are responsible for the overall governance of the charity. The Trustees are also the Directors of the Limited Company. Trustees are appointed by the membership at the Annual General Meeting (AGM). At each AGM, one-third of the directors must retire from office. The directors to retire by rotation must be those who have been longest in office since their last appointment. A director must retire after serving a total of eight years, consecutive or otherwise.

Mrs Cecilia Bufton	Chairman Appointed 5 th October 2017, re-appointed 4 th May 2019, reappointed 28 th April 2022
Mr James Muir Marshall	Vice-Chairman Appointed 18 April 2018, re-appointed 2 nd May 2020, reappointed 28 th April 2022
Mr Gareth Morgan	Treasurer Appointed 10 th July 2020, confirmed 17 th April 2021
Mrs Catherine Penny	Appointed 5 October 2017, re-appointed 2 nd May 2020, re-appointed 28 th April 2022
Mrs Emma Crawforth	Appointed 26 th July 2018, re-appointed 17 th April 2021
Mrs Sally Nex	Appointed 26 th July 2018, re-appointed 17 th April 2021
Ms Helen Triggs	Appointed 4 th May 2019, re-appointed 17 th April 2021 resigned 21 st February 2023
Ms Kavita Kapoor	Appointed 14 th September 2022
Mr Jonathan Sheppard	Appointed 13 th December 2022, resigned 4 January 2024

The Board met formally on four occasions to discuss the management of the charity.

Governance changes

Plant Heritage held its 2023 AGM virtually and plans to do so again in 2024. Members are able to vote either in person during the meeting, by mail (email or post) or by proxy.

Risk Management

Plant Heritage Trustees have considered the major risks to which the charity is exposed and review these at least annually through a documented risk register. Trustees are satisfied that established procedures are sufficient to manage and mitigate those risks.

Public benefit

Plant Heritage conserves cultivated plants. Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding how to pursue our objectives. Our strategy details how we carry out our work and how we engage with the public.

Committees and Working Groups

<p>Finance Committee (FC) <i>Meetings every two months</i> Responsible for finance</p> <ul style="list-style-type: none"> • Helen Moorcraft (Chair) • Gareth Morgan • Cecilia Bufton 	<p>Conservation Committee (CC) <i>Meetings three times a year</i> Development of Conservation Strategy and delivery of associated programmes and activities</p> <ul style="list-style-type: none"> • Jim Marshall (Chair) • Emma Crawforth (Vice Chair) • Simon Toomer • Tim Upson • Rosie Yeomans • Catrina Fenton • Paul Bartlett • Andrew Gaunt
<p>Membership & Supporters Committee (MSC) <i>Meetings three times a year</i> Development of membership strategies and delivery of advice, support, and guidance to Groups</p> <ul style="list-style-type: none"> • Catherine Penny (Chair) • Penny Ross • Rosemary Buisseret • Rhona Frayne 	<p>Plant Collections Committee (PCC) <i>Meetings four times a year</i> Accreditation of National Plant Collections</p> <ul style="list-style-type: none"> • Tim Upson (Chair) • Jonathan Webster (Vice-Chairman) • Chris Clennett • Kevin Hobbs • Ross Kerby/Madeleine Tinson • Rosie Yeomans • Gary Firth • Matthew Biggs • Chris Trimmer • Chris Bird • Dawn Edwards
<p>Persephone Working Group (PWG) <i>Meetings up to four times a year</i></p> <ul style="list-style-type: none"> • Doug Smith (Chair) • David Ross • Penny Ross • Barry Clarke • Gary Firth 	
<p>Governance & People Committee (GPC) Governance, compliance, processes, policies, and guidelines. Trustee appointments & HR issues <i>Meetings four times a year</i></p> <ul style="list-style-type: none"> • Margaret Headen • Jim Marshall 	

Staffing

The headcount at the end of October 2023 was 4.91 full time posts. The Board of Trustees wish to thank all the members of staff for their expertise, loyalty, resourcefulness, and commitment to Saving Garden Plants.

Business Plan 2024

Conservation

1. Increase the number of cultivated plants conserved
2. Develop and maintain good standards of curation
3. Inform and engage others with our conservation work
4. Influence global thinking on issues related to plant conservation

Membership & Supporters

5. Grow the membership of Plant Heritage
6. Develop programmes to raise funds from supporters
7. Improve and expand internal communication channels

Finance & Fundraising

8. Oversee financial management
9. Develop a fundraising strategy to ensure Plant Heritage has sufficient income to achieve its charitable aims

Governance and People

10. Oversee the appointment of Trustees and the operation of committees and working groups
11. Ensure that Plant Heritage systems, processes and data management are maintained to a good standard
12. Advise on governance, appointments and operation of national office and local groups

External Communications

13. Inform and engage audiences with our work, with a view to increasing membership, donations and support by providing information across a wide range of media

Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for that period. In preparing these financial statements, the Trustees have in their opinion:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- ensured that the applicable accounting standards have been followed; and
- prepared the financial statements on the going concern basis.

The Trustees have been responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and which have enabled them to ensure that the financial statements comply with the Companies Act 2006. They have also been responsible for the safeguarding of the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Independent Examiner

So far as the Trustees are aware, there is no relevant information of which the Charity's Independent Examiner has not been informed.

Approved by the Board of Trustees on 27 March 2024 and signed on their behalf by:



Trustee and Chairman
Mrs Cecilia Bufton



Trustee and Treasurer
Mr Gareth Morgan

PLANT HERITAGE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF PLANT HERITAGE

Opinion

We have audited the financial statements of Plant Heritage (the 'charity') for the year ended 31 October 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

PLANT HERITAGE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF PLANT HERITAGE

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts 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 assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

-making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

-considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

-testing controls with walk through procedures and substantive transaction testing;

To address the risk of fraud through management bias and override of controls, we:

-performed analytical procedures to identify any unusual or unexpected relationships;

-tested journal entries to identify unusual transactions;

-assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;

-investigated the rationale behind significant or unusual transactions; and

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

PLANT HERITAGE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF PLANT HERITAGE

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 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Frances Wilde FCCA DChA

**Chartered Certified Accountant
Senior Statutory Auditor**

.....

For and on behalf of
Warner Wilde
Chartered Certified Accountants
Statutory Auditors
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Warner Wilde 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.

PLANT HERITAGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	3	301,311	1,993	45,746	349,050	222,868
Charitable activities	4	147,348	106,893	-	254,241	254,109
Total other trading activities	5	15,804	7,177	-	22,981	19,162
Investments	6	12,335	508	-	12,843	2,050
Total income		476,798	116,571	45,746	639,115	498,189
Expenditure on:						
<u>Raising funds</u>						
Costs of generating donations and legacies	7	3,194	-	-	3,194	24,399
<u>Charitable activities</u>						
Membership and Shows	8	40,839	14,762	5,782	61,383	43,978
Educational Activities	8	82,303	69,294	3,000	154,597	126,367
Plant Conservation	8	191,117	1,662	40,291	233,070	198,032
Total charitable expenditure		314,259	85,718	49,073	449,050	368,377
Total resources expended		317,453	85,718	49,073	452,244	392,776
Gross transfers between funds		62,395	(62,395)	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		221,740	(31,542)	(3,327)	186,871	105,413
Fund balances at 1 November 2022		370,043	267,532	27,404	664,979	559,566
Fund balances at 31 October 2023		591,783	235,990	24,077	851,850	664,979

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

All income and expenditure derive from continuing activities.

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

PLANT HERITAGE

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

FOR THE YEAR ENDED 31 OCTOBER 2023

Prior financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Donations and legacies	3	181,960	2,847	38,061	222,868
Charitable activities	4	161,131	92,978	-	254,109
Total other trading activities	5	10,454	8,708	-	19,162
Investments	6	1,984	66	-	2,050
Total income		355,529	104,599	38,061	498,189
Expenditure on:					
<u>Raising funds</u>					
Costs of generating donations and legacies	7	24,399	-	-	24,399
<u>Charitable activities</u>					
Membership and Shows	8	43,493	-	485	43,978
Educational Activities	8	63,593	58,451	4,323	126,367
Plant Conservation	8	160,458	1,040	36,534	198,032
Total charitable expenditure		267,544	59,491	41,342	368,377
Total resources expended		291,943	59,491	41,342	392,776
Net incoming/(outgoing) resources before transfers		63,586	45,108	(3,281)	105,413
Gross transfers between funds		61,867	(61,867)	-	-
Net income/(expenditure) for the year/ Net movement in funds		125,453	(16,759)	(3,281)	105,413
Fund balances at 1 November 2021		244,590	284,291	30,685	559,566
Fund balances at 31 October 2022		370,043	267,532	27,404	664,979

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

All income and expenditure derive from continuing activities.

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

PLANT HERITAGE

BALANCE SHEET

AS AT 31 OCTOBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Intangible assets	13		79,610		90,848
Tangible assets	14		4,708		5,465
			<u>84,318</u>		<u>96,313</u>
Current assets					
Debtors	15	16,609		27,000	
Cash at bank and in hand		791,991		581,506	
		<u>808,600</u>		<u>608,506</u>	
Creditors: amounts falling due within one year	16	(35,105)		(33,848)	
Net current assets			<u>773,495</u>		<u>574,658</u>
Total assets less current liabilities			857,813		670,971
Creditors: amounts falling due after more than one year					
Deferred income	17	5,963		5,992	
		<u>(5,963)</u>		<u>(5,992)</u>	
Net assets			<u>851,850</u>		<u>664,979</u>
Income funds					
Restricted funds	19		24,077		27,404
<u>Unrestricted funds</u>					
Designated funds	20	235,990		267,532	
General unrestricted funds		591,783		370,043	
			<u>827,773</u>		<u>637,575</u>
			<u>851,850</u>		<u>664,979</u>

PLANT HERITAGE

BALANCE SHEET (CONTINUED)

AS AT 31 OCTOBER 2023

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

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

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

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

The financial statements were approved by the Trustees on 27 March 2024



Mr G Morgan
Trustee

Company registration number 2222953

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

Charity information

Plant Heritage is a private company limited by guarantee incorporated in England and Wales. The registered office is First floor offices, Stone Pine House, Wisley, Woking, Surrey, GU23 6QD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

A liability is recognised when either a constructive or legal obligation is identified. Central costs are apportioned between costs of generating funds and charitable activities on the basis of the specific activities of members of staff. Irrecoverable VAT is allocated to the same expenditure heading as the cost to which it relates. Basic financial liabilities are recognised at transaction cost.

1.6 Intangible fixed assets other than goodwill

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

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

Website	8 Years Straight Line
Persephone intangibles	4 years straight line

1.7 Tangible fixed assets

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

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

Plant and machinery	4 Years Straight Line
Computers	4 Years Straight Line

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

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

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

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 OCTOBER 2023*

2 Critical accounting estimates and judgements

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

3 Donations and legacies

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Donations and gifts	48,005	1,993	6,333	56,331	21,274	2,847	9,000	33,121
Legacies receivable	250,581	-	-	250,581	160,686	-	-	160,686
Grants	2,725	-	39,413	42,138	-	-	29,061	29,061
	<u>301,311</u>	<u>1,993</u>	<u>45,746</u>	<u>349,050</u>	<u>181,960</u>	<u>2,847</u>	<u>38,061</u>	<u>222,868</u>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

4 Charitable activities

	Membership and Shows	Educational Meetings and Events held by Area Groups	Total 2023	Membership and Shows	Educational Meetings and Events held by Area Groups	Total 2022
	2023	2023		2022	2022	
	£	£	£	£	£	£
Sales within charitable activities	141,810	112,431	254,241	152,692	101,417	254,109
Analysis by fund						
Unrestricted funds - general	141,810	5,538	147,348	152,692	8,439	161,131
Unrestricted funds - designated	-	106,893	106,893	-	92,978	92,978
	141,810	112,431	254,241	152,692	101,417	254,109

5 Total other trading activities

	Unrestricted funds general	Unrestricted funds designated	Total	Unrestricted funds general	Unrestricted funds designated	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Advertising, publications, sponsorship and trading	15,804	-	15,804	10,454	-	10,454
Fundraising events	-	7,177	7,177	-	8,708	8,708
Total other trading activities	15,804	7,177	22,981	10,454	8,708	19,162

6 Investments

	Unrestricted funds general	Unrestricted funds designated	Total	Unrestricted funds general	Unrestricted funds designated	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Interest receivable	12,335	508	12,843	1,984	66	2,050

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

7 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Costs of generating donations and legacies		
Staging fundraising events	731	2,752
Staff costs	-	12,055
Depreciation and impairment	625	2,459
Support costs	1,838	7,133
	<hr/>	<hr/>
Costs of generating donations and legacies	3,194	24,399
	<hr/>	<hr/>
	<u>3,194</u>	<u>24,399</u>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

8 Charitable activities

	Membership and Shows 2023 £	Educational Activities 2023 £	Plant Conservation 2023 £	Total 2023 £	Membership and Shows 2022 £	Educational Activities 2022 £	Plant Conservation 2022 £	Total 2022 £
Staff costs	23,530	23,495	102,650	149,675	20,618	20,618	98,159	139,395
Depreciation and impairment	5,248	5,248	22,930	33,426	4,235	4,235	16,395	24,865
Other charitable expenditure	15,726	108,759	32,254	156,739	6,140	87,399	32,177	125,716
	<u>44,504</u>	<u>137,502</u>	<u>157,834</u>	<u>339,840</u>	<u>30,993</u>	<u>112,252</u>	<u>146,731</u>	<u>289,976</u>
Grant funding of activities (see note 9)	-	216	1,662	1,878	-	1,035	1,040	2,075
Share of support costs (see note 10)	15,421	15,421	67,376	98,218	12,190	12,285	47,555	72,030
Share of governance costs (see note 10)	1,458	1,458	6,198	9,114	795	795	2,706	4,296
	<u>61,383</u>	<u>154,597</u>	<u>233,070</u>	<u>449,050</u>	<u>43,978</u>	<u>126,367</u>	<u>198,032</u>	<u>368,377</u>
Analysis by fund								
Unrestricted funds - general	40,839	82,303	191,117	314,259	43,493	63,593	160,458	267,544
Unrestricted funds - designated	14,762	69,294	1,662	85,718	-	58,451	1,040	59,491
Restricted funds	5,782	3,000	40,291	49,073	485	4,323	36,534	41,342
	<u>61,383</u>	<u>154,597</u>	<u>233,070</u>	<u>449,050</u>	<u>43,978</u>	<u>126,367</u>	<u>198,032</u>	<u>368,377</u>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

9 Grants payable

	Educational Activities 2023 £	Plant Conservation 2023 £	Total 2023 £	Educational Activities 2022 £	Plant Conservation 2022 £	Total 2022 £
Grants to institutions:						
Other	-	1,662	1,662	-	1,040	1,040
Grants to individuals	216	-	216	1,035	-	1,035
	<u>216</u>	<u>1,662</u>	<u>1,878</u>	<u>1,035</u>	<u>1,040</u>	<u>2,075</u>

10 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	27,033	-	27,033	24,651	-	24,651
Office running costs	73,023	-	73,023	54,513	-	54,513
Independent Examination and Accounts Preparation	-	7,914	7,914	-	3,948	3,948
Other governance costs including meetings and travelling	-	1,200	1,200	-	348	348
	<u>100,056</u>	<u>9,114</u>	<u>109,170</u>	<u>79,164</u>	<u>4,296</u>	<u>83,460</u>
Analysed between						
Fundraising	1,838	-	1,838	7,133	-	7,133
Charitable activities	98,218	9,114	107,332	72,030	4,296	76,326
	<u>100,056</u>	<u>9,114</u>	<u>109,170</u>	<u>79,163</u>	<u>4,296</u>	<u>83,459</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

None of the trustees (2022: none) incurred reimbursed expenses.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Fundraising	-	1
Plant Conservation	4	4
Membership	1	1
Finance and admin	1	1
Total	6	7

Employment costs

	2023 £	2022 £
Wages and salaries	161,318	160,211
Social security costs	7,341	7,921
Other pension costs	8,049	7,969
Total	176,708	176,101

8 (2022: 9) part time employees equate to 6 (2022: 7) full time staff.

Key management personnel comprises the Business Manager and Conservation Manager roles. The total remuneration for Key Management Personnel in the year, including employer's pension and nation insurance contributions, was £56,482.

There were no employees whose annual remuneration was more than £60,000.

13 Intangible fixed assets

	Website £	Persephone intangibles £	Total £
Cost			
At 1 November 2022	59,338	78,278	137,616
Additions - internally developed	-	18,868	18,868
At 31 October 2023	59,338	97,146	156,484
Amortisation and impairment			
At 1 November 2022	25,446	21,321	46,767
Amortisation charged for the year	7,417	22,690	30,107
At 31 October 2023	32,863	44,011	76,874
Carrying amount			
At 31 October 2023	26,475	53,135	79,610
At 31 October 2022	33,891	56,957	90,848

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

14 Tangible fixed assets

	Plant and machinery £	Computers £	Total £
Cost			
At 1 November 2022	659	14,662	15,321
Additions	2,250	938	3,188
	<u>2,909</u>	<u>15,600</u>	<u>18,509</u>
At 31 October 2023	2,909	15,600	18,509
Depreciation and impairment			
At 1 November 2022	236	9,620	9,856
Depreciation charged in the year	508	3,437	3,945
	<u>744</u>	<u>13,057</u>	<u>13,801</u>
At 31 October 2023	744	13,057	13,801
Carrying amount			
At 31 October 2023	<u>2,165</u>	<u>2,543</u>	<u>4,708</u>
At 31 October 2022	<u>423</u>	<u>5,042</u>	<u>5,465</u>

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	5,870	6,352
Other debtors	7,380	14,899
Prepayments and accrued income	3,359	5,749
	<u>16,609</u>	<u>27,000</u>

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		-	3,564
Deferred income	17	17,447	22,339
Trade creditors		7,548	1,039
Other creditors		36	149
Accruals		10,074	6,757
		<u>35,105</u>	<u>33,848</u>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

17 Deferred income

	2023 £	2022 £
Other deferred income	23,410	28,331

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	17,447	22,339
Non-current liabilities	5,963	5,992
	<u>23,410</u>	<u>28,331</u>
Movements in the year:		
Deferred income at 1 November 2022	28,331	22,173
Released from previous periods	(28,331)	(6,613)
Resources deferred in the year	23,410	12,771
	<u>23,410</u>	<u>28,331</u>

18 Retirement benefit schemes

Defined contribution schemes

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 charge to profit or loss in respect of defined contribution schemes was £8,049 (2022: £7,969).

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 October 2023 £
	Balance at 1 November 2021 £	Incoming Resources £	Resources Expended £	Balance at 1 November 2022 £	Incoming Resources £	Resources Expended £	
Esmee Fairbairn	21,899	-	(21,899)	-	-	-	-
Shanly Foundation	-	-	-	-	2,500	(2,500)	-
Stanley Smith Horticultural Trust	-	-	-	-	3,800	(3,800)	-
Heritage Lottery	-	29,061	(18,109)	10,952	39,413	(38,776)	11,589
Tanner Trust	-	2,000	(1,093)	907	-	(907)	-
Heather Society	6,500	-	-	6,500	-	-	6,500
Persephone	1,286	7,000	(241)	8,045	33	(2,090)	5,988
West Midlands Shows Fund	1,000	-	-	1,000	-	(1,000)	-
	<u>30,685</u>	<u>38,061</u>	<u>(41,342)</u>	<u>27,404</u>	<u>45,746</u>	<u>(49,073)</u>	<u>24,077</u>

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

19 Restricted funds

(Continued)

Tanner Trust - Funding for JSTOR licences.

Esme Fairbairn - Funding for a Conservation Manager.

Persephone - Funding for the development and operation of an online horticultural database developed for recording plants in collections.

Heritage Lottery - Funding for a Digital Volunteer Officer, saving and sharing digital plant heritage.

West Midland Shows - Held to be used for a show display.

Heather Society - For the advancement of horticulture, in particular conservation, improvement and research into the growing of heaths, heathers and allied plants.

The Stanley Smith Horticultural Trust - Funding for the national collection holders' conference and 45th Sapphire celebration event.

Shanly Foundation - Funding for a display garden at the RHS Hampton Court Flower Show.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 October 2023 £
	Balance at 1 November 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 1 November 2022 £	Incoming Resources £	Resources Expended £	Transfers £	
Area Groups	179,291	104,599	(59,491)	(61,867)	162,532	116,571	(70,956)	(62,395)	145,752
Office Move	15,000	-	-	-	15,000	-	(13,135)	-	1,865
CRM	30,000	-	-	-	30,000	-	(1,627)	-	28,373
Risk Reserve	60,000	-	-	-	60,000	-	-	-	60,000
	<u>284,291</u>	<u>104,599</u>	<u>(59,491)</u>	<u>(61,867)</u>	<u>267,532</u>	<u>116,571</u>	<u>(85,718)</u>	<u>(62,395)</u>	<u>235,990</u>

Area Groups

Area Groups carry out activities throughout the year in accordance with the charity's objectives whilst remaining sympathetic and relevant to each group as defined by its members and geographical location. The Designated Fund represents the income and expenditure from group activities and the value retained in bank accounts as at the period end.

Project Fund

The Project Fund provides for spending on specific projects planned for the short to medium term.

Office Move

To fund the relocation costs associated with changing office.

CRM

To fund a new customer relationship management system.

Risk Reserve

For future operational shocks such as COVID.

PLANT HERITAGE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

21 Analysis of net assets between funds

	National Area Groups Office and Project Fund		Restricted Funds	Total	National Office	Area Groups and Project Fund	Restricted Funds	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Fund balances at 31 October 2023 are represented by:								
Intangible fixed assets	77,984	-	1,626	79,610	90,848	-	-	90,848
Tangible assets	4,708	-	-	4,708	5,465	-	-	5,465
Current assets/(liabilities)	515,054	235,990	22,451	773,495	279,722	267,532	27,404	574,658
Long term liabilities	(5,963)	-	-	(5,963)	(5,992)	-	-	(5,992)
	<u>591,783</u>	<u>235,990</u>	<u>24,077</u>	<u>851,850</u>	<u>370,043</u>	<u>267,532</u>	<u>27,404</u>	<u>664,979</u>