



# Annual Report & Accounts 2025





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*Front cover: Old Rectory, Quinton, one of the hugely popular gardens that open for the National Garden Scheme*  
© Clive Nichols

*Left: Tea and cake in the beautiful garden at Wildwood, Surrey, the trademarks of the National Garden Scheme*  
© Julie Skelton

## Chairman's statement



2025 was another exceptional year for the National Garden Scheme and one that marks a further decisive step towards our centenary in 2027. Thanks to the generosity of garden owners, visitors, volunteers and supporters, the charity achieved a record level of donations, distributing £3,939,021 to nursing, health and community beneficiaries including donations to other charities chosen by garden owners – the highest total in our history.

This remarkable achievement reflects the continued strength and relevance of our core activity: opening beautiful and varied gardens to the public in support of great causes.

During the 2025 season, 4,743 garden openings welcomed almost 600,000 visitors, supported by more than 600 dedicated volunteers across England, Wales, Northern Ireland and the Channel Islands. The warmth of the welcome offered in our gardens, and the shared pleasure of garden visiting, remain at the heart of everything we do.

Our growing income in 2025 enabled the charity to make significant and wide-reaching donations to our longstanding nursing and health beneficiaries, including Macmillan Cancer Support, Marie Curie, Hospice UK, Parkinson's UK, Carers Trust and the Queen's Institute of Community Nursing.

Nearly one hundred years after our establishment to support district nursing, our

commitment to nursing remains central to our purpose, and we are proud to continue strengthening the community nursing workforce and supporting those living with illness, caring responsibilities and bereavement.

Alongside this, our Gardens and Health programme continued to expand, reflecting the increasing recognition of the physical and mental health benefits of access to green space. In 2025, substantial funding supported organisations such as Horatio's Garden, Maggie's, the Army Benevolent Fund and a wide range of garden-based health and wellbeing projects, helping thousands of people find comfort, respite and recovery through gardens.

A particular highlight of the year was the continued growth of our Community Garden Grants programme. With vital support from the Julia Rausing Trust, we awarded £288,876 to 114 community garden projects in 2025. These grants are making a tangible difference in communities across the country, often in urban and disadvantaged areas, providing access to green space, strengthening social connection and improving health and wellbeing. Since the programme began, more than 500 community projects have now been supported.

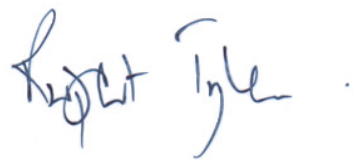
We also remain committed to supporting the wider gardening and horticultural community. In 2025 we continued significant funding for training, apprenticeships and welfare support for gardeners, recognising the essential role they play

in caring for gardens throughout the country and in sustaining the horticultural skills on which our work depends.

None of this would be possible without the exceptional commitment of our volunteers and garden owners, whose generosity of spirit underpins the success of the National Garden Scheme year after year. On behalf of the Board of Trustees, I would also like to thank our staff, sponsors and partners for their continued professionalism and dedication.

I would also especially like to thank George Plumptre for his invaluable service. We are all indebted to him for his dedication and vision over 15 years as Chief Executive which has been so transformative for the Scheme, and we wish him the very best in his retirement.

As we look ahead, the momentum built in 2025 leaves the charity in a strong position as we approach our centenary year. We remain ambitious for the future and steadfast in our commitment to opening gardens, supporting nursing and health, and championing the benefits of gardens for everyone.



Rupert Tyler  
Chairman

# Trustees' Annual Report 2025

The Trustees submit their Annual Report and Financial Statements for the year ended 31st December 2025.

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

# 1. Objectives

The National Garden Scheme's primary objective is to raise money for nursing and health charities through the voluntary opening of gardens to the public. The charity also champions the physical and mental health benefits of gardens and gardening and seeks to ensure that access to gardens is inclusive, affordable and widely available.

The Trustees pursue these objectives by:

- Organising and promoting the opening of a diverse range of high-quality private, community and institutional gardens across England, Wales, Northern Ireland and the Channel Islands.
- Generating income through admissions, refreshments, donations and associated fundraising, in order to make significant annual distributions to nursing, health and community beneficiaries.
- Maintaining long-term partnerships with national nursing and health charities, and supporting the community nursing workforce in particular.
- Supporting projects and programmes that promote the health and wellbeing benefits of gardens and access to green space, including community gardens and nurse-led initiatives.
- Contributing to the sustainability of the gardening and horticultural sector through support for training, apprenticeships and welfare services for gardeners.

In delivering these objectives, the Trustees have regard to the Charity Commission's guidance on public benefit and ensure that the charity's activities are carried out for the benefit of the public as a whole. Garden openings are designed to be accessible and affordable, with modest admission charges, widespread concessions and free entry for children at the majority of gardens. In 2025 these objectives resulted in a record

£3,939,021 donated to beneficiaries, generated through 4,743 garden openings visited by almost 600,000 people, demonstrating the continued effectiveness and public value of the charity's model.

# 2. Strategic approach

The National Garden Scheme's strategy is based on the long-term development of its core activity – the opening of gardens – alongside the careful diversification of income streams and the expansion of its charitable impact. The Trustees believe this balanced approach is essential to ensuring financial resilience, widening public reach and maximising the charity's contribution to health, wellbeing and community life. The charity operates within a multi-year strategic planning framework. The current Strategic Plan draws on learning from recent years, including the lasting changes in visitor behaviour and digital engagement resulting from the pandemic, and positions the charity strongly as it approaches its centenary in 2027.

The Trustees' strategic priorities during 2025 were:

- Widening public reach: The charity continues to diversify the range of gardens that open, including smaller urban gardens, community gardens, institutional gardens and group openings, alongside traditional private gardens. This broadens the appeal of the National Garden Scheme and helps attract new and more diverse audiences of both garden owners and visitors, and thus building numbers of both.
- Increasing engagement and loyalty: The National Garden Scheme places strong emphasis on nurturing relationships with garden owners, volunteers, visitors and supporters. Continued engagement builds loyalty, supports retention of gardens year on year and encourages repeat visiting, volunteering and advocacy.
- Championing gardens and health: Promoting the health and wellbeing benefits of gardens remains

central to the charity's mission. The Gardens and Health programme, Community Garden Grants and nurse-led projects funded through the NGS Elsie Wagg (Innovation) Scholarships all contribute to this objective. In 2025, these programmes continued to expand, reaching more communities and strengthening the evidence base for gardens as a tool for health and wellbeing.

- **Strengthening digital capability:** Digital platforms play an increasingly important role in garden discovery, communication and supporter engagement. Investment in digital infrastructure and content supports visitors in planning garden visits, enables efficient administration and broadens the charity's national reach through newsletters, social media and online publications.

- **Ensuring financial resilience:** While garden openings remain the primary source of income, the charity continues to develop complementary income streams such as sponsorship, partnerships, events, publications, donations and legacies. This diversification helps ensure that a high proportion of income generated from gardens can be distributed to beneficiaries each year.

During 2025 the CEO and the Trustees also began planning for the next five-year strategic period, which will cover 2026–2030 and include the charity's centenary year in 2027. This strategic review will build on the charity's strong current position, ensuring that the National Garden Scheme remains financially resilient, operationally robust and able to maximise its charitable impact for many years to come.

### 3. Operational Activities

#### **Garden openings and volunteer organisation**

The National Garden Scheme's core operational activity is the organisation of the voluntary opening of gardens to the public. In 2025, the charity coordinated 4,743 garden openings

across England, Wales, Northern Ireland and the Channel Islands, welcoming almost 600,000 visitors. The majority of gardens are privately owned and are not ordinarily open to the public. The portfolio of gardens continues to be diverse and wide-ranging, including large country gardens, smaller urban gardens, village group openings, community gardens, institutional gardens and gardens attached to health and care settings. This breadth remains a defining feature of the National Garden Scheme and supports its commitment to inclusivity and accessibility.

Operational delivery at a local level is carried out by nearly 600 volunteers, organised into county teams. Each county team is led by a County Organiser who has responsibility for identifying and supporting gardens, promoting openings locally, ensuring standards are met, coordinating volunteers and administering funds raised at garden openings. This volunteer network is central to the success of the charity and enables a nationally consistent offering delivered through strong local knowledge and relationships. The charity maintains comprehensive public liability insurance for all gardens that open under its auspices, providing assurance for garden owners, volunteers and visitors alike.

#### **Central operations and support**

The charity's head office at Hatchlands Park, Surrey, provides central coordination and support for the volunteer network and oversees national operations. Head Office staff are responsible for strategic planning, financial management, beneficiary relationships, governance support, marketing and communications, insurance, sponsorship and digital infrastructure. The production and distribution of the Garden Visitor's Handbook, the charity's annual publication listing gardens across the country, remains a core operational activity. The Handbook is complemented by county booklets, produced locally by volunteers, which support promotion and engagement in particular regions. Together with the charity's website and mobile app, these publications allow visitors to plan visits easily and confidently.



*Alan Titchmarsh CBE took over as President of the National Garden Scheme in 2025 with former President Dame Mary Berry continuing as President Emerita Photo:Val Bourne*

## **Fundraising operations and payment systems**

Funds are raised primarily through garden admissions, alongside the sale of refreshments and plants at garden openings. In addition to traditional open days, the charity continues to support opening by arrangement, allowing pre-booked visits for individuals or groups during specified periods. The charity's fundraising operations have continued to evolve in recent years through the expansion of digital and cashless payment systems. In 2025, a growing proportion of garden income was raised through card payments and online bookings, increasing efficiency, improving security and easing administration for both volunteers and garden owners, while still allowing flexibility for cash transactions where appropriate.

In addition to garden-related income, unrestricted funds were generated through sponsorship, partnerships, advertising, merchandise, events, donations and Gift Aid. These non-garden income streams continued to make a valuable contribution to covering operating costs, thereby increasing the proportion of garden income available for distribution to beneficiaries.

## **Digital channels and communications**

Digital channels play an increasingly important role in the charity's operations, marketing and communications. The National Garden Scheme's website remains the principal source of information for garden visitors, with high levels of engagement throughout the 2025 season. Weekly e-newsletters provide timely information about garden openings, special events and news to a

large and growing subscriber base. Social media platforms, particularly Instagram and Facebook, continued to support audience growth and engagement, while the charity's YouTube channel extended reach through video content showcasing gardens, beneficiaries and partnerships. Digital publications, including *The Little Yellow Book of Gardens and Health*, further support the charity's advocacy for the health benefits of gardens and gardening.

### **Beneficiary engagement and partnerships**

Operational activity also includes the management and development of relationships with beneficiary organisations. Throughout 2025, the charity worked closely with its nursing, health and community beneficiaries to maximise the impact of donations and to promote shared objectives, including public awareness, engagement with garden visiting and advocacy around health and wellbeing. Many beneficiary organisations also participated in garden openings, providing opportunities for engagement between service users, staff, volunteers and the public, and strengthening the link between garden visiting and charitable impact.

## **4. Fundraising, Costs and Net Income**

### **Fundraising activities**

The National Garden Scheme raises the majority of its funds through admission charges at garden openings, supplemented by the sale of refreshments and plants organised by garden owners and volunteers.

A defining feature of the charity's fundraising model is that a high proportion of income raised at gardens is available for charitable distribution, with operating costs largely covered through alternative income streams. In addition to garden admissions, unrestricted income was generated through:

- Sponsorship and partnerships
- Fundraising events such as lectures and garden-related gatherings
- Advertising sales in the Garden Visitor's Handbook and county booklets
- Sales of merchandise and publications
- Individual donations and Gift Aid
- Royalties and corporate support

County teams also raise funds locally through advertising sales, talks, collection tins and donations, contributing both financially and through increased engagement with local audiences.

### **Payment systems and administration**

The charity continues to modernise its fundraising operations through the expanded use of cashless payments and online booking systems. Card payment facilities and online bookings are now available to the great majority of gardens, improving efficiency, reducing risk and simplifying administration for volunteers and garden owners, while still accommodating cash payments where appropriate. These systems also provide improved reporting and reconciliation, supporting accurate and timely financial management.

### **Costs and efficiency**

Total operating costs in 2025 remained tightly controlled and proportionate to the scale of the charity's activities. Expenditure covers staff costs, insurance, Publications, marketing, digital platforms, governance and general administration, all of which support the delivery of garden openings and the effective distribution of funds to beneficiaries

In 2025, non-garden income streams once again covered a significant proportion of operating costs.

## Net income and distributions

The charity's strong fundraising performance in 2025 resulted in total donations of £3,939,021 being agreed by the Trustees and distributed to beneficiaries. These funds supported:

- National nursing and health charities
- Gardens and Health projects
- Community Garden Grants
- Training, apprenticeships and welfare support for gardeners

This represents the highest level of annual donations in the charity's history and reflects both the enduring appeal of garden visiting and the effectiveness of the charity's operating and fundraising model. The Trustees continue to monitor financial performance closely, balancing ambition for increased charitable impact with prudent financial management to protect the charity's long-term sustainability.

## 5. Beneficiaries

### Policy framework

The National Garden Scheme's Beneficiary Policy sets out the principles by which the Trustees determine the selection of beneficiary organisations and the allocation of funds. The policy ensures that charitable distributions are aligned with the charity's core objectives, deliver demonstrable public benefit and reflect the values and heritage of the National Garden Scheme. The Beneficiary Policy is reviewed by the Trustees on a triennial basis, or more frequently if required, to ensure it remains appropriate and responsive to changes in the external environment, including developments in health, social care and community need.

Through long-term partnerships and strategic grant-making, the charity's funding reached thousands of individuals and communities across the UK.

## Core beneficiary focus

Since its foundation in 1927, the National Garden Scheme has been committed to supporting nursing and health-related causes. This remains central to its charitable purpose. The Trustees prioritise long-term partnerships with a small number of national nursing and health charities that:

- Provide direct support and care to people living with illness, disability or caring responsibilities;
- Strengthen and sustain the nursing and healthcare workforce, particularly in community and end-of-life care; and
- Operate at scale across England, Wales, Northern Ireland and the Channel Islands.

These long-term partnerships provide stability for beneficiary organisations and allow the National Garden Scheme to make meaningful, ongoing contributions that support core services, workforce development and strategic initiatives.

### Gardens and Health

In recognition of the growing evidence base supporting the physical and mental health benefits of gardens and access to green space, the Trustees have extended the Beneficiary Policy to include organisations and projects that align with the charity's Gardens and Health objectives. Funding under this element of the policy supports:

- The creation and maintenance of gardens designed to provide therapeutic benefit for people living with physical or mental health conditions;
- Garden-based activities that support recovery, rehabilitation and wellbeing;
- Projects that embed access to gardens and green spaces within health and care settings; and
- Nurse-led and community-led initiatives that use gardening as a tool to improve health outcomes via the NGS Elsie Wagg (Innovation) Scholarships.



This strand of funding reflects the charity's commitment to innovation while remaining consistent with its original purpose of improving health and wellbeing.

In 2025, the Gardens and Health programme continued to expand, with a total of £541,720 donated to projects.

Long-term partnerships remained key. In 2025, funding continued for organisations such as Horatio's Garden, Maggie's, and the Army Benevolent Fund. These partnerships provide consistency and allow the charity to contribute meaningfully to high-quality spaces integral to service delivery.

### **Advocacy and engagement**

Gardens and Health Week, held annually each May, provides a focal point for advocacy. The charity also publishes *The Little Yellow Book of Gardens and Health*, sharing research and case studies on the positive impact of gardens.

### **Community Garden Grants**

The Beneficiary Policy also encompasses the Community Garden Grants programme, through which the National Garden Scheme supports local community garden projects that deliver clear public benefit. The programme continued to grow in 2025, enabled by multi-year support from the Julia Rausing Trust. During the year, 114 community garden projects received funding totalling £288,876. These projects typically improve access to green space (particularly in urban or disadvantaged areas), promote social connection and inclusion, support wellbeing, and engage a wide range of participants. Grants are awarded following a structured application and assessment process, with Trustees retaining oversight and ensuring that grants awarded align with the charity's objectives and values.

Projects supported in 2025 included food-growing initiatives, therapeutic gardens, allotments, orchards and spaces attached to schools and housing projects. Collectively, these projects engaged thousands of people in gardening activity and learning. Many projects reported positive outcomes including increased confidence and improved mental health.

The programme forms a central part of the broader Gardens and Health commitment and helps introduce new audiences to the National Garden Scheme. Since the programme was established, more than 500 community garden projects have been supported, with over £1.1 million donated in total. Funding will continue through 2026 and beyond.

### **Support for gardeners and horticulture**

Recognising the essential contribution of gardeners and horticultural workers, the Beneficiary Policy includes support for organisations that provide welfare and financial assistance, deliver training and apprenticeships, and help sustain the future of the horticultural sector.

### **Monitoring and accountability**

All beneficiary organisations are required to provide impact reports. Trustees review this information annually to assess effectiveness and inform future funding decisions.

### **Decision-making and oversight**

All beneficiary distributions are approved by the Board of Trustees. Decisions are informed by recommendations from senior management, assessment of beneficiary impact reports, and consideration of the charity's financial position and reserves policy. The Trustees seek to balance continuity of support with the flexibility to respond to emerging needs.

*Photo: Head gardener and patient enjoying garden therapy in Horatio's Garden Midlands. 2025 marked 10 years of support for Horatio's Garden © Eva Nemeth*

## 6. Sustainability and Biodiversity

The National Garden Scheme recognises the role gardens play in addressing climate change and biodiversity loss. While not a regulator, it seeks to influence positive behaviour through its national network of gardens.

Key priorities communicated to garden owners include:

- Transitioning to peat-free gardening;
- Avoiding or reducing chemical pesticides;
- Promoting responsible water management;
- Reducing single-use plastics; and
- Encouraging planting for biodiversity.

### **Biodiversity and nature recovery**

Many opening gardens provide habitats for pollinators, birds, mammals and reptiles. The Trustees encourage garden owners to value these habitats, highlighting how even small gardens can contribute to nature recovery. The Scheme also works in partnership with organisations like the Wildfowl & Wetlands Trust to amplify its sustainability messages.

## 7. Digital Channels

Digital channels play an increasingly important role in operations and marketing.

- Website: Received over 1.3 million visits in 2025.
- Weekly e-newsletter: Distributed to approximately 69,900 subscribers.
- Instagram: Grew to approximately 135,000 followers.
- Facebook: Reached around 52,000 followers.
- YouTube: Reached 22,700 subscribers by year-end.

Digital publications like *The Little Yellow Book of Gardens and Health* remain central to promoting wellbeing benefits.

## 8. Risk Management

Risk management is integral to governance. A comprehensive Risk Register is maintained and reviewed by the Board of Trustees at least annually. Principal risks include disruption to garden seasons (e.g., weather), IT system failure, operational pressure on small staff teams, reputational risk, and financial risk (e.g., income volatility). Mitigation measures include insurance, resilient digital systems, diversified income streams, and appropriate reserves.

## 9. Investment, Distribution and Reserves Policy

### **Investment policy**

The Trustees have adopted a prudent investment approach, prioritising capital preservation and liquidity. Short-term surplus funds are held in secure accounts and low-risk financial instruments. Designated investment funds, including Legacy and Centenary-related funds, are managed on a medium-risk basis to provide longterm resilience.

### **Distribution policy**

The Trustees are committed to distributing a substantial proportion of gardenraised funds each year. A significant proportion of operating costs is covered by non-garden income streams, enabling a high distribution ratio from garden income.

### **Reserves policy**

Unrestricted reserves should not ordinarily fall below 25% of current annual operating costs. Reserves are held to provide working capital and manage seasonal income fluctuations inherent in

a weather-dependent model. At the end of 2025, Trustees were satisfied that reserve levels were appropriate and consistent with this policy.

## 10. Public Benefit

The Trustees confirm compliance with their duty to have due regard to the Charity Commission's guidance on public benefit under section 17 of the Charities Act 2011. Public benefit is delivered through:

- **Access and Affordability:** 4,743 garden openings across the UK with modest admission charges and free entry for children.
- **Raising Funds for Public Benefit:** Donations to charities providing community nursing, end-of-life care, and support for unpaid carers.
- **Health and Wellbeing:** Promoting access to green spaces that offer relaxation and connection with nature.
- **Environmental Benefit:** Advocating for sustainable gardening and biodiversity.

The Trustees are satisfied that the National Garden Scheme's activities in 2025 clearly further its charitable purposes and deliver significant public benefit.

## 11. Statement of Trustees' Responsibilities

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

- state whether the policies are in accordance with applicable accounting standards; and
- prepare the financial statements on the going concern basis unless it is not appropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 1985.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



# Reference and Administrative Information

**Patron** His Majesty The King

**President** Alan Titchmarsh CBE

**President Emerita** Dame Mary Berry

**Vice-Presidents**

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

**Ambassadors**

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

**The Board of Trustees**

**Chairman** Rupert Tyler

**Deputy Chairman** Sue Phipps\*

**Hon Treasurer** Andrew Ratcliffe FCA\*

Arit Anderson, Richard Barley until March 2025, Vanessa Berridge\* from November 2025, Atty Beor-Roberts, Raoul Curtis-Machin from November 2025, Lucy Hall, Maureen Kesteven\*, Professor John Newton OBE, Susan Paynton\*, Mark Porter\*, Vernon Sanderson\*, Debbie Thomson\*, Alison Wright until July 2025

\*Trustee who is a member of a county team

**Chief Executive** Richard Claxton from October 2025  
George Plumtre until September 2025

**Head Office**

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

**Auditor**

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

**Bankers**

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

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

**Solicitors**

Peachey and Co, 95 Aldwych, London WC2B 4JF

**Charity Number** 1112664

**Company Number** 5631421 limited by guarantee

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Mr R Tyler

**Chairman of the Board of Trustees**

Date: 17 March 2026

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

## Opinion

We have audited the financial statements of The National Garden Scheme for the year ended 31 December 2025 which comprise an income and expenditure account, balance sheet and statement of cashflows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

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

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Members of the Board of Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other information

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

We have nothing to report in this regard.

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

### **Matters on which we are required to report by exception**

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

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

### **Responsibilities of Trustees**

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

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

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

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

### Use of our report

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

**Perrys Audit Limited**

**Chartered Accountants  
Statutory Auditor**



17/4/20

.....  
4th Floor  
399-401 Strand  
London  
WC2R 0LT

*Right: Planting at Bluebell Cottage Gardens, Cheshire  
© Joe Wainwright*



## Statement of financial activities including income and expenditure account for the year ended 31 December 2025

### Current financial year

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
<b>Income from:</b>					
Garden Income		4,614,638			4,614,638
Donations and legacies		158,421	50,486	417,000	625,907
Other fundraising activities	3	473,606			473,606
Investment income		77,099	2,373	7,878	87,350
Grants Return		728	0	1,634	2,362
<b>Total income</b>		<u>5,324,492</u>	<u>52,859</u>	<u>426,512</u>	<u>5,803,863</u>
<b>Expenditure on:</b>					
Charitable activities	4	3,650,145		288,876	3,939,021
Raising funds	5	1,225,282			1,225,282
Management and administration		302,132	63,842	5,681	371,655
Investment management fees			210	2,378	2,588
<b>Total Expenditure</b>		<u>5,177,559</u>	<u>64,052</u>	<u>296,935</u>	<u>5,538,546</u>
Net gains/(losses) on Investments		(3,012)	17,670	50,791	65,449
<b>Net movement in funds</b>		143,921	6,477	180,368	330,766
Fund balances at 1 January 2025		486,368	505,124	427,600	1,419,092
<b>Fund balances at 31 December 2025</b>		<u><u>630,289</u></u>	<u><u>511,601</u></u>	<u><u>607,968</u></u>	<u><u>1,749,858</u></u>

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

**Prior financial year**

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

**Balance sheet**  
**As as 31 December 2025**

	Notes	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible assets	11		3,392		5,238
Investments	12		<u>1,122,778</u>		<u>626,744</u>
			1,126,170		631,982
<b>Current assets</b>					
Stocks - finished goods	13	13,061		27,114	
Debtors	14	105,664		60,135	
Cash at bank and in hand		<u>549,875</u>		<u>769,580</u>	
		668,600		856,829	
<b>Creditors amounts falling due within one year</b>	15	<u>(44,912)</u>		<u>(69,720)</u>	
Net current assets			<u>623,688</u>		<u>787,109</u>
<b>Total assets less current liabilities</b>			<u><u>1,749,858</u></u>		<u><u>1,419,091</u></u>
<b>Income funds</b>					
Restricted funds	10		607,968		427,599
Designated funds	9		511,601		505,124
Unrestricted funds			<u>630,289</u>		<u>486,368</u>
			<u><u>1,749,858</u></u>		<u><u>1,419,091</u></u>

**Balance sheet (continued)**  
**As at 31 December 2025**


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025, 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 .....17<sup>th</sup> March 2026



Mr R Tyler

**Chairman of the Board of Trustees**

**Company registration number 05631421**

**Statement of cash flows**  
**For year ended 31 December 2025**

	Notes	2025 £	2025 £	2024 £	2024 £
<b>Cashflows from operating activities</b>					
Cash (absorbed by)/generated from operations	17		124,587		598,781
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,058)		(2,534)	
Purchase of investments		(621,983)		(722,522)	
Proceeds on disposal of investments		191,399		373,313	
Investment income received		87,350		52,282	
<b>Net cash used in investing activities</b>			(344,292)		(299,461)
<b>Net (decrease)/ increase in cash and cash equivalents</b>			(219,705)		299,320
<b>Cash and cash equivalents at beginning of year</b>			769,580		470,260
<b>Cash and cash equivalents at end of year</b>			<u>549,875</u>		<u>769,580</u>

## Notes for the financial statements

### For the year ended 31 December 2025

#### 1 Accounting policies

##### Charity information

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

##### 1.1 Accounting convention

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

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

##### 1.4 Income

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

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

## Notes for the financial statements (continued)

### For the year ended 31 December 2025

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

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

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

##### 1.6 Intangible fixed assets other than goodwill

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

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

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

##### 1.7 Tangible fixed assets

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

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

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

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

##### 1.8 Fixed asset investments

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

##### 1.9 Stocks

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

##### 1.10 Cash and cash equivalents

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

**Notes for the financial statements (continued)**  
**For the year ended 31 December 2025**

**1 Accounting policies**

**(Continued)**

**1.11 Employee benefits**

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

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

**2 Critical accounting estimates and judgements**

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

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

**Notes for the financial statements (continued)**  
**For the year ended 31 December 2025**

**3 Other fund raising activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Advertising revenue	224,003	204,680
Other fundraising events	47,683	942
Other income	201,920	244,240
	<u>473,606</u>	<u>449,862</u>

**4 Charitable activities**

	<b>Unrestricted Funds</b>	<b>Unrestricted Funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Nursing beneficiaries	2,750,000	2,550,000
Support for gardeners	320,000	302,000
Garden and health beneficiaries	541,720	425,359
Community Garden Awards	-	232,536
Donations by garden owners to local charities	38,425	40,793
	<u>3,650,145</u>	<u>3,550,688</u>

**5 Raising funds**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Garden openings	588,458	667,103
Marketing, publicity and fundraising events	636,824	604,134
	<u>1,225,282</u>	<u>1,271,237</u>

**Notes for the financial statements (continued)**  
**For the year ended 31 December 2025**

**6 Auditor's remuneration**

Fees payable to the charity's auditor and associates:	<b>2025</b>	<b>2024</b>
	£	£
Audit	10,000	8,900
	<u>10,000</u>	<u>8,900</u>

**7 Employees**

The average monthly number of employees during the year was:	<b>2025</b>	<b>2024</b>
	Number	Number
	14	13
	<u>14</u>	<u>13</u>

Staff costs:	<b>2025</b>	<b>2024</b>
	£	£
Salaries	496,645	485,656
Social security and pension costs	106,899	99,625
	<u>603,544</u>	<u>585,281</u>

**Key management personnel**

Key management personnel are those persons having authority for planning, directing and controlling the activities of NGS. These comprise members of the Board and the Chief Executive. The total remuneration of the National Garden Scheme's Key Management personnel was £121,006 for 10 months and £28,552 for their successor for 3 months (2024: £116,144) of which £11,777 (2024: £23,584) was employer's pension contribution.

**Board members**

NGS board members are the Trustees of the NGS for charitable law purposes. Trustees received no remuneration and waived remuneration during the year (2025: nil). Expenses relating to travel and subsistence of £4,479 (2024: £8,889) were reimbursed to 14 (2024: 14) Trustees.

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

<b>2025</b>	<b>2024</b>
Number	Number
<u>1</u>	<u>1</u>

**Notes for the financial statements (continued)**  
**For the year ended 31 December 2025**

**8 Taxation**

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

**9 Designated funds**

All legacies received are allocated to Designated Funds which are used by the Trustees for projects to improve the capabilities of the National Garden Scheme and not applied for operational expenses.

**10 Restricted funds**

	<b>2025</b>	<b>2025</b>	<b>2025</b>
	<b>Centenary</b>	<b>Julia Rausing</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	117,000	300,000	417,000
Investment income	7,040	838	7,878
Grant returned		1,634	1,634
	<u>124,040</u>	<u>302,472</u>	<u>426,512</u>
Charitable activities		288,876	288,876
Raising funds			-
Management and administration	4,187	1,494	5,681
Investment management fees	2,378		2,378
	<u>6,565</u>	<u>290,370</u>	<u>296,935</u>
Net gains on investment	50,791	-	50,791
Net movement in funds	<u><u>168,266</u></u>	<u><u>12,102</u></u>	<u><u>180,368</u></u>

**Notes for the financial statements (continued)**  
**For the year ended 31 December 2025**

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

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

**II Tangible fixed assets**

**Equipment**  
**£**

**Cost**

At 1 January 2025

41,202

**Additions**

1,058

At 31 December 2025

42,260

**Depreciation and impairment**

At 1 January 2025

35,964

Depreciation charged for the year

2,904

At 31 December 2025

38,868

**Carrying amount**

At 31 December 2025

3,392

At 31 December 2024

5,238

**Notes for the financial statements (continued)**  
**For the year ended 31 December 2025**

**12 Fixed asset investment**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cost of valuation</b>		
At January 2025	626,744	233,067
Additions	621,983	722,522
Disposals	(125,949)	(328,845)
	<u>1,122,778</u>	<u>626,744</u>

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Investments at fair value comprise:		
Fixed interest	715,038	116,572
UK Equities	58,109	29,936
Overseas equities	288,081	108,061
Alternative assets	54,275	356,763
Property	7,275	15,412
	<u>1,122,778</u>	<u>626,744</u>

**13 Stocks**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Finished goods	<u>13,061</u>	<u>27,114</u>

**14 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	20,309	13,816
Other debtors	1	1
Prepayments and accrued income	85,354	46,318
	<u>105,664</u>	<u>60,135</u>

**Notes for the financial statements (continued)**  
**For the year ended 31 December 2025**

**15 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	19,239	
Trade creditors	9,593	9,773
Accruals and deferred income	16,080	59,947
	<u>44,912</u>	<u>69,720</u>

**16 Lease Obligations**

At 31 December 2024/5 the Charitable Company had an annual commitment under a non cancellable operating lease (property rental) as set out as below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Within a year	24,043	20,580
Between two and five years	20,036	61,740
	<u>44,079</u>	<u>82,320</u>

**17 Cash generated from operations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Surplus for the year	330,766	647,042
Adjustments for:		
Investment income	(87,350)	(52,282)
Net gains on investments	(65,449)	(44,468)
Depreciation and impairment of intangible fixed assets	2,904	16,528
Movement in working capital:		
Decrease / (increase) in stocks	14,053	(22,538)
Decrease/(Increase) in debtors	(45,529)	285,706
(Decrease) / increase in creditors	(24,808)	(231,207)
<b>Cash (absorbed by) / generated from operations</b>	<u>124,587</u>	<u>598,781</u>



Image: Summerdale House, Cumbria ©Val Corbett



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

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Telephone: 01483 211535  
Registered charity number: 1112664

*Back cover image: Volunteers are the life blood of the National Garden Scheme*