

The Kew Guild

Registered charity

Annual Report and Financial Statements

Year Ended 31 December 2018

Charity number: 306064

**The Kew Guild
Annual Report and Financial Statements
For the Year Ended 31 December 2018**

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Annual Report and Financial Statements
For the Year Ended 31 December 2018**

Reference and Administrative Information

Governing Document:	Rules of the Kew Guild (September 2008)	Constitution of the Kew Guild (September 2018)
Charity Number:	306064	
Members of The Committee:	<u>1 January – 8 September</u>	<u>9 September – 31 December</u>
President:	Jean Griffin	Peter Styles
President Elect:	Peter Styles	
Vice Presidents:	Vacant	
Immediate Past President:	Alan Stuttard	Jean Griffin
Honorary Secretary:	Vacant	Vacant
Honorary/Voluntary Treasurer:	Linda Baharier	Linda Baharier
Honorary Membership Secretary:	Sylvia Phillips	
Award Scheme Chair:	Chris Kidd	
Kew Gardens Representative:	Richard Barley	
Committee Members:	Stewart Henchie Susan Urpeth Peter Styles Jim Mitchell David Simpson Graham Harold Heywood Alex George David Hardman Leo Pemberton Graham Burgess Ian Lamont-Smith Tim Upson Tony Overland	Jean Griffin Tony Overland Ian Lamont-Smith
Advisors and Committee Supporters		
Advisors:	Professor Sir Ghilleen T Prance Martin Sands John B E Simmons Professor David Cutler Bob Ivison Sparkle Ward Astrid Purton Alex Little Joe Clements Eliot Barden Sal Demain Tim Hughes Pamela Holt Professor David Cutler Jean Griffin Jonathan Rickards Sara Arnold	Sara Arnold
Editor:		
Archives Officer:		
Students' Union Representatives:		
Principal School of Horticulture:		
News of Kewites Officer:		
Kew Guild Medal:		
Publicity and Promotions Officer:		
Website Manager:		
Communications Officer & Acting Secretary:		
Administrative Office:	Royal Botanic Gardens Kew Kew Green Richmond Surrey TW9 3AB	
Principal Bankers:	Barclays Bank Plc 8 George Street Richmond Surrey TW9 1JU	
Investment Managers:	Charities Official Investment Fund 80 Cheapside London EC2V 6DZ	
Independent Examiner:	Ararat Mokea 107, Academy Gardens Croydon Surrey CR0 6QL	

The Kew Guild Annual Report of The Committee For the Year Ended 31 December 2018

The Committee of The Kew Guild is pleased to present its report together with the examined financial statements for the year ended 31 December 2018.

The reference and administrative information set out on page 1 forms part of this report.

The Trustees confirm that the financial statements comply with the requirements of the Charities Act 2011, the trust deed and the Statement of Recommended Practice – “Accounting and Reporting by Charities” (revised 2015).

Objectives and activities

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Trust’s objectives and activities and in planning future activities.

Objects

The Guild has five main objects as follows:

1. The advancement of horticultural and botanical knowledge, particularly in connection with the work of The Royal Botanic Gardens, Kew and Wakehurst Place, hereinafter together called The Royal Botanic Gardens, Kew, and among members of The Kew Guild.
2. The administration of the Award Scheme and other charitable funds of The Guild for the objects of The Guild, and the assistance from such funds to members of The Guild at the discretion of the Committee.
3. The encouragement of excellence in horticultural and botanical education at The Royal Botanic Gardens, Kew by the provision of prizes to the Kew Diploma Students and the administration of the educational funds of The Guild.
4. The publication of a Journal in furtherance of one or more of the objects of The Guild.
5. Generally to do all such acts as shall further the active and corporate life of The Guild as may be lawfully done by a body established only for the purposes recognised by the law of England as charitable.

Activities undertaken to achieve the objects:

- Arranging events and trips to various places of horticultural or botanical interest.
- Provision of Diploma Prizes.
- Arranging and promoting of the Annual Dinner and an AGM Soiree.
- Managing the Award Scheme, publicising the availability of these funds and making awards.
- Collating suitable articles and information for the Journal and arranging for its publication.
- Awarding of Honorary Fellowships and the Kew Guild Medal.
- Provision of a website to disseminate the historical record of the Kew Guild Journal to members and the wider public for research and other purposes. For use as a vehicle for communication amongst members.

Grant making policy

The object of the Award Scheme is to help members further their education or widen their interest in horticulture, botanical and mycological sciences. Anyone who is a current member of the Kew Guild for more than one year is eligible to apply to the scheme for an award. The applications are assessed and approved by the Kew Guild Award Committee and successful awards are allocated from the appropriate fund.

The Award Committee reports on a regular basis to the Trustees Committee. Awardees report on the receipt of an award by writing an article for the Journal.

The Kew Guild Annual Report of the Committee For the Year Ended 31 December 2018

Achievements and performance

- The Award Scheme Committee was pleased to make 12 awards during the year, the amount awarded was £9,302. Five prizes were awarded to the Horticultural Students and these were presented to them on 7 September as part of the Diploma Presentation Ceremony.
- The name of the recipient of the Kew Guild Medal is Martin Duncan.
- An interesting event was organised in April visiting the Scilly Isles, included in the trip were visits to the islands of St Marys, Treco with its famous Abbey gardens, St Agnes and St Martins.
- Guests enjoyed a lovely evening at the Annual Dinner in May, the President welcomed guests to Cambridge Cottage. After the Dinner awards of Honorary Fellowship were given to Professors Nigel Dunnnett and James Hitchmough, along with the Kew Guild Medal to Martin Duncan.
- The Journal of the Kew Guild, Volume 17 Number 122, was published in May and was distributed to all members. The Journal continues to be of the highest quality, as always it included a great deal of information about the activities of the Guild and RBG Kew, notes on new Committee Members, reports by Award winners, news of Kewites and obituaries.
- The Guild has developed the Kew Guild Medal; it will be presented to those who are deemed to be of outstanding merit in the fields of plant science, conservation or horticulture.
- The Kew Guild website continues to be a useful source to access past journals enabling historical and research information to be more widely available to members and the wider public.

Financial review

The assets, apart from the four permanent endowment funds, and operations of the Kew Guild charity (306064) was transferred, with effect from the 16th August 2018, to the newly registered successor “charitable incorporated organisation (CIO)” charity – namely the Kew Guild CIO (1174033).

The value of unrestricted funds and the restricted funds transferred were £552,836 and £105,226 respectively.

Income and expenditure for the period 1st January to the 16th August 2018 is as follows:

- Income totalled £46,703 of which £9,532 was from subscriptions, £14,423 from our investments and £6 from donation. The events income was £18,110 and annual dinner income was £4,632.
- Awards and prizes of £9,152 were made, £5,005 was spent on producing of the Journal. £6,030 was spent on legal fees.

The investment income received during the 17th August 2018 to 31st December 2018 in respect of the four permanent endowment funds was donated to the Kew Guild CIO (1174033) and will be held by them as restricted donations (awards and prizes) in line with the original endowment purposes.

As at 16th August 2018 there were unrealised gains on the Guild’s unrestricted and restricted investments of £23,798 and £4,861 respectively. As at 31st December 2018 there was an unrealised loss of £3,727 in respect of the permanent endowment investments.

The endowment funds are invested in the Charities Official Investment Fund Units.

£131,137 in the endowment funds have been carried forward to 2018.

Investment policy and performance

The Kew Guild invests its funds in the Charities Official Investment Fund. The Committee considers that for the value of the funds they have to invest this gives sufficient diversification to spread their risk and provide a reliable return. As the funds are invested for the long term the Committee continues to believe that no change to the policy is required.

The Kew Guild Annual Report of the Committee For the Year Ended 31 December 2018

Reserves policy

The Committee has set a reserves policy, which requires:

- Reserves to be maintained at a level which ensures that The Kew Guild's core activity could continue during a period of unforeseen difficulty. This level should cover two years of running costs of the organisation.
- This proportion of reserves should be maintained in a readily realisable form.

Structure, governance and management

At the AGM held on the 9th September 2018 the Kew Guild passed a resolution approving a new constitution. The information shown below is sub-divided into pre-2018 AGM and post-2018 AGM.

Pre-2018 AGM

Governing document

The Kew Guild is a registered charity, number 306064, which is governed by the "Rules of the Kew Guild – September 2008". These Rules set out the conditions for membership of the Guild and the structure by which the Guild should be managed by the Committee. The Rules allow the Guild to invest in such shares, stocks, funds, securities, investments and property in any part of the world and upon such terms and conditions as the Committee thinks fit.

Appointment and recruitment of trustees

The business of The Guild is conducted by a Committee consisting of the Honorary Officers, other Officers and Ordinary Members. The Honorary Officers are The President, Immediate Past President, Two Vice Presidents, (each serving two years; one being appointed in each calendar year), President Elect, Secretary, Membership Secretary and Treasurer. The other Officers are Editor, Events Officer, Award Scheme Chairperson and the Kew Gardens Representative. The Ordinary Members are twelve in number, of which three are overseas members. The members of the Committee are the Trustees of The Kew Guild.

The Principal of The School of Horticulture plus three Kew Diploma Students Representatives, one from each year, are ex officio members of the Committee.

All persons listed in paragraph 1 above except the Immediate Past President and the twelve Ordinary Members are elected annually at the Annual General Meeting. Any vacancy among the Officers is filled as soon as possible by co-option by the Committee and any person so co-opted holds office only until the elections at the following Annual General Meeting. Of the twelve Ordinary Members, four are elected each year and hold office for three years. They are not eligible for re-election to the Committee for at least 12 months after the end of their term of office. Any vacancy among Ordinary Members is filled at the next Annual General Meeting, the member elected completing the term of office of the member whom he or she has replaced.

Candidates for election to the Kew Guild Committee may, following their agreement, be proposed by any member of The Guild provided that the names of candidates be sent in writing to the Secretary at least twenty-eight clear days before the Annual General Meeting.

Trustee induction and training

Trustees are appointed from a list of potential candidates whose skills meet those required by the Committee. Trustees receive the booklet entitled "The Essential Trustee – what you need to know", other relevant charity documents, a copy of the Kew Guild Rules along with other relevant Guild procedures. Reference is made to the Kew Journal which contains the financial statements of the Guild.

Organisational structure

The business of the charity is conducted by the Committee who delegate day to day operations to the Honorary Treasurer, Honorary Secretary, Honorary Membership Secretary and Award Scheme sub-committee. From September 2015 the Honorary Treasurer has been replaced by a Voluntary Treasurer.

Risk management

The Committee has reviewed the main risks that it considers the Kew Guild is exposed to and drawn up a Risk Register, identifying where necessary actions needed to reduce those risks. This Register is reviewed and updated on an annual basis by the Committee.

The Kew Guild Annual Report of the Committee For the Year Ended 31 December 2018

Post-2018 AGM

The Governing document

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Appointment and recruitment of trustees

The Guild and its property shall be managed and administered by the trustees (also known as the “Committee”, each trustee being a member of the Committee). The Committee as charity trustees have control of The Guild and its property and funds. There shall be at least three trustees at all times. The Committee may appoint any person willing to act, who would not be ineligible to act under this Constitution, as a trustee. Each appointment shall be for a three-year term, at the end of which the trustee in question must retire but shall be eligible for reappointment.

The trustees shall appoint one of their number to be the chairman of the trustees (the “Chairman”) for such term of office as they determine and may at any time remove him or her from that office. The trustees may also appoint other officers (such as a treasurer and secretary) from their number from time to time, and may at any time remove them from their office.

A sole corporate trustee may be appointed in place of the individual trustees. On the appointment of such sole corporate trustee (whether or not it is a trust corporation) the trustee or trustees to retire shall retire and be discharged from office.

Trustee induction and training

Trustees are appointed from a list of potential candidates whose skills meet those required by the Committee. Trustees receive the booklet entitled “The Essential Trustee – what you need to know”, other relevant charity documents, a copy of the Kew Guild Constitution along with other relevant Guild procedures. Reference is made to the Kew Journal which contains the financial statements of the Guild.

Organisational structure

The business of the charity is conducted by the Committee who delegate day to day operations to the Voluntary Treasurer and Honorary Secretary. The Honorary Secretary post is current vacant and so this is delegated

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The Committee has reviewed the main risks that it considers the Kew Guild is exposed to and drawn up a Risk Register, identifying where necessary actions needed to reduce those risks. This Register is reviewed and updated on an annual basis by the Committee.

Plans for the future

The Kew Guild charity (charity number 306064) has transferred its assets, apart from the four endowment funds, and operations to a successor charity, the newly constituted Charitable Incorporated Organisation known as the Kew Guild CIO Charity (charity number 1174033) with effect from the 16th August 2018. The Kew Guild charity (306064) will continue in existence so as to safeguard any legacies left to the charity and to hold “on Trust” the permanent endowment funds. They intend to appoint the Kew Guild CIO charity (1174033) as their sole corporate trustee (306064).

Statement of The Committee’s responsibilities

Charity law requires The Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements, The Committee should follow best practice and are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles of the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,

**The Kew Guild
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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. The Committee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

A resolution to appoint the Independent Examiner was approved at the Annual General Meeting.

By order of The Committee

A handwritten signature in black ink, appearing to be 'Peter Styles', with a long horizontal line extending to the right.

Peter Styles
President

28 August 2019

The Kew Guild

Registered charity

Annual Report and Financial Statements

Year Ended 31 December 2018

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Independent Examiner

A resolution to appoint the Independent Examiner was approved at the Annual General Meeting.

By order of The Committee

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Peter Styles
President

28 August 2019

**Independent Examiners' Report
To the Trustees of The Kew Guild
For the Year Ended 31 December 2018**

I have inspected the accounts for the Kew Guild for the year ending 31st December 2018, as directed under the Charities Act 2011, Section 144 (<https://www.legislation.gov.uk/ukpga/2011/25/part/8/chapter/3>).

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts (under section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

In accordance with General Directions given by the Charity Commission, I have reviewed the accounting records kept by the charity and compared these to the accounts presented. I have included consideration of any unusual items or disclosures in the accounts, and sought advice about the need for and process of the migration from the old to the new accounts.

My review is far from the rigour that would be necessary for an audit, so I am unable to say if the accounts present a "true and fair" view and the report is limited to those matters set out in my statement.

Independent examiner's statement

Following my examination, no thing has come to light:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

Have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Paul Kirwan.
4th June 2019