



# The Landscape Institute Annual Report of the Trustees

For the Year Ending 31 March 2024

**Landscape  
Institute**  
Inspiring great places

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# Carolyn Göhler FLI, President of the Landscape Institute

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Over the last year, as President-Elect, I have had the pleasure of visiting and meeting so many of our members across the UK and have been impressed by the passion, drive and skills within our profession, as well as the complexity and intricacy of the vital work being led to address the issues of today. I very much look forward to continuing these visits in my role as President.

As society grapples with decarbonisation, building climate resilience, and promoting and protecting biodiversity, we are going to experience significant societal and landscape changes over the coming decades at both a small and large scale. Indeed, we are already seeing profound changes in the landscape and the subsequent impact on our profession already being felt.

In this context the Landscape Institute has the critical role of setting the standards for landscape professionals as well as being a major influencer and commentator for the built and natural environments. But also, and more importantly, the Institute is bringing landscape professionals together and harnessing their expertise, skills and passion to drive us forward.

The Board and I are committed to grasping this opportunity and for the Landscape Institute to be the professional body and voice for the profession that it deserves; to showcase what it delivers and achieves for our communities; to inspire the next generation to join the landscape profession and work to influence key decision makers on the critical role the profession plays in improving the health and wellbeing of the public and communities.

2023/24 has been a year of significant and positive change and evolution for the Institute. Work over the year has taken the steps needed to rebuild the Institute and ensure strong foundations are in place with financial sustainability and discipline at the core of our agenda. While there is still much to do to deliver our transformation and vision, I am pleased

with the progress we are making and confident that the implementation of the next phases of our 'New Ways of Working' programme will gather pace and enable a modern, streamlined and more efficient and effective Institute.

Our project to design and commission our new digital home is a key priority for us. Its implementation is on track and when in place will provide us with the data and insights to drive our continuous service improvement, harness the power and expertise of our members, and support communities and connectivity among members.

The 'New Ways of Working' programme is focused on putting members' needs and views at the heart of everything we do, ensuring they inform decision making and policy positions and that different parts of the organisation work together to shape new initiatives.

This report from the Trustees sets out our achievements during the year.

The focus of 2024/25 will be to continue transitioning the Institute into an agile, adaptable and flexible organisation that is able to respond to the rapidly changing requirements of our profession and provide the support it needs, but at the same time one that works collaboratively with members, staff, volunteers and partners to advocate for and influence key decision makers on the critical role our profession plays for the public and communities.

The reshaping of the Senior Leadership Team with the appointment of two new directors to lead our

policy and public affairs work, and membership and professional standards, is a positive marker of the transition underway. These key appointments will enable us to start making the shift towards adopting a professional standards-based approach that will differentiate the skills and expertise of landscape professionals, build trust and confidence in the Institute and our members in the public and partners but also position both members and the Institute as essential Jellicoe Lecture components within the built environment sector both now and in the future.

A key part of our work over the coming year will be to work with the Advisory Council and consult our members to develop the new corporate strategy in the lead up to our centenary year, 2029.

I would like to thank everyone for their support and positive contribution to the work we do – members, staff, volunteers and our partners – as teamwork is essential. We will continue to build on what was started last year and by working collaboratively together, we can achieve great things.

**Carolin Göhler FLI,  
President**

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**Image:**

Carolin Göhler FLI PLI speaking at a Jellicoe Lecture



# Our members

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Chartered Membership of the Landscape Institute (CMLI) is a world-renowned mark of excellence. It is only awarded to those who reach the highest standards in landscape education and practice and endorses the individual as the best in their field.

Our members include landscape planners, architects, landscape and parks managers, urban designers, scientists and more.



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## Images

**Right:** Award winners at the Landscape Institute Awards 2023

**Below:** Mayfield Park, Manchester. LI Awards winner 2023. Corten steel pedestrian boardwalk crossing flood attenuation wildscape area.

© Jarrell Goh





## Romy Rawlings FLI, Driving positive environmental change

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Some 30 years after becoming a CMLI, and having just this year been awarded a Fellowship, I've recently embarked on a new role as a freelance consultant.

While landscape underpins my work, in addition to my love of placemaking I've broadened into consultancy around sustainability – embracing people, planet and profit. One of the joys of landscape architecture is its diversity and throughout my career I've worked alongside incredible people: through this extensive network my aim now is to drive positive social and environmental change.

I've always been passionate about the enormous impact that the external environment can have upon people and plan to put my eclectic experience to good use!

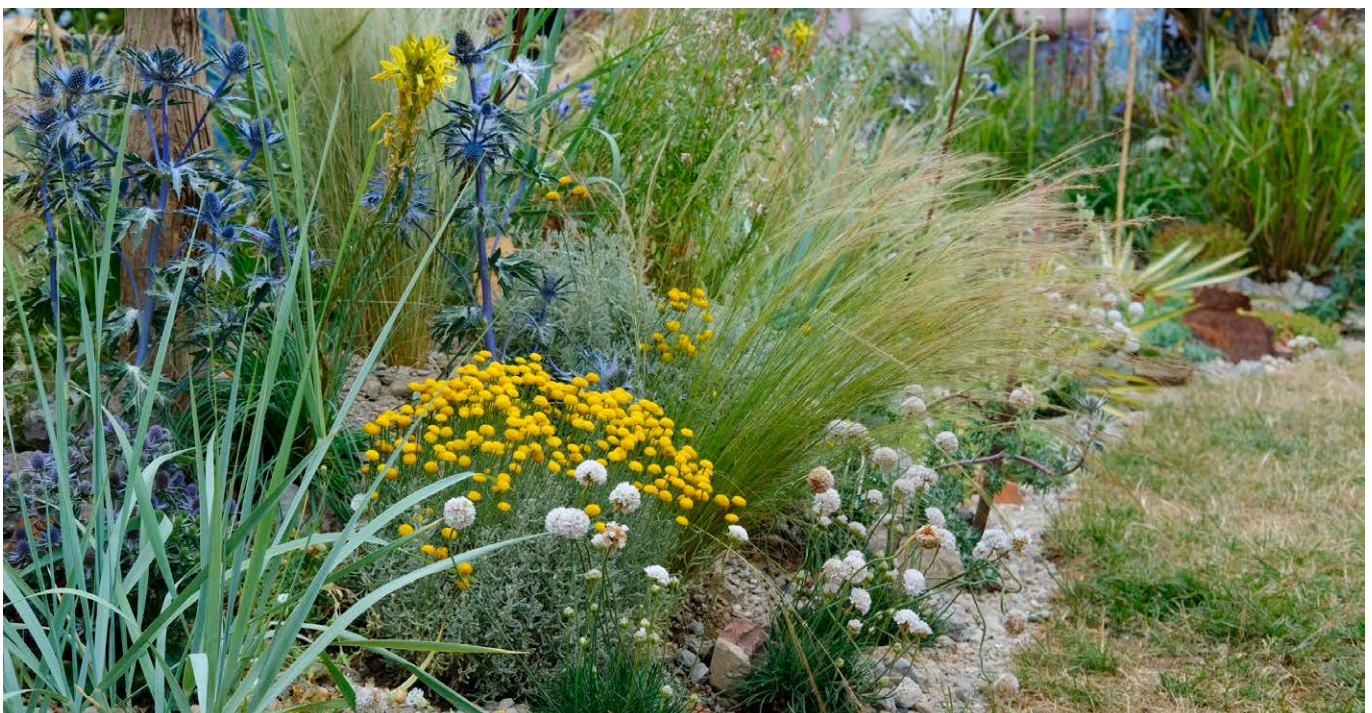




## Marko Yau, Student Member, Raising awareness of climate resilience

'Winds of Change' garden was a Resilient Pocket Planting category garden, created for the RHS Hampton Court Garden Festival co-designed by student landscape architects Marko Yau, Saachi Parasrampur and James Miller, and won a Gold Medal and Best in Category Award, this July. The purpose of the garden was to raise awareness of the importance of climate resilience for coastal communities. The planting palette was selected to be wind, salt and drought tolerant. The colour scheme reflected its unique coastal location. Native and non-native plants, known to grow in the local area, as well as found materials unique to site are dispersed amongst the planting to reflect the Jaywick shoreline.

Members are the heart of the Landscape Institute and shape everything we do through our Advisory Council and our representatives at country and regional level.





# The Landscape Profession

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Landscape is an essential part of the quality of life for people everywhere. It provides a unique point of connection between the man-made and the natural. It enables us to feel engaged and curious about space; it permits us to explore the intersection between an individual and a place. It is where communities and identities are built.

The landscape profession is as diverse and dynamic as the landscapes they work with. Landscape practitioners work to balance the social, economic and environmental needs of urban and rural areas to deliver outstanding landscapes and places and create inclusive, sustainable and healthy communities.

Constituted under Royal Charter, the Landscape Institute (LI) is the chartered membership body for all landscape practitioners. It is the home and voice for everyone working in the landscape profession and serves society by upholding the highest professional and technical standards.

Our mission is to lead and inspire the landscape profession to ensure it is equipped to deliver its purpose under our Royal Charter for the benefit of people, place and nature, for today and for future generations.





## Protecting the natural and built environment

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The Institute supports current thinking and actions that promote the use of landscape for the benefit of the public, welcoming initiatives that promote public health, sustainability, and tackle climate change and biodiversity loss.

Our key focus to conserve and enhance the natural and built environment for the public benefit remains constant.

The skills of landscape professionals, across environmental planning, management and design, can enhance the quality of human life. The work of our members can reduce air and noise pollution, increase the profitability and sustainability of places – and lead to more relaxing and healthier spaces to enjoy.

We support landscape practice that creates thriving communities through the design and management of inspirational places.



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**Image below:**

Urban GreenUP: The Pollinator Project. LI Awards 2023 Winner © reShaped.  
Woodland Planting being managed by community volunteers



# Trustees Report

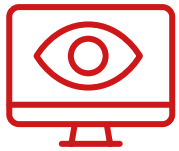
The Trustees of the Landscape Institute present their annual report and the financial statements of the Landscape Institute for the year ending 31 March 2024.

The Trustees confirm that the Report and Financial Statements comply with current statutory requirements of the Institute's governing documents and the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Report Standard (FRS102) the Charities Act, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.



# A review of the business 2023/24

## Our year in numbers



**143,000**

unique website visitors



**9**

policy consultations



**Social media**  
(LinkedIn)

**747**

posts

**723,000**

impressions



**Membership**

**6,000+**

members total

**3280**

CMLI

**140**

FLI



**15**

speaking appearances  
at industry events



**100+**

pieces of media coverage

**CPD events**

**38**

**51**



centrally run events including

- ☒ 5 Major Events
- ☒ 26 Webinars
- ☒ 5 Masterclasses
- ☒ 2 Academies

branch run events



Work during 2023/24 has continued from the previous year with a focus to:

- 1 Develop a sustainable financial model and diversify our income streams to address our financial challenges and rebuild our reserves
- 2 Maintain the discipline and rigour we have put in place around our financial and risk management and performance reporting
- 3 Streamline our operations, improve our service delivery and provide more focus on our core functions of education, learning, professional development and public policy development and advocacy.
- 4 Strengthen two-way engagement with members and branches to ensure members are at the heart of everything we do
- 5 Review the roles of different parts of our governance structure and how they work together to grow our capacity and ensure our decision making is informed by our members knowledge and expertise.
- 6 Deliver a new digital platform to enable our new ways of working and communication with members and to improve very significantly the way we service our members.

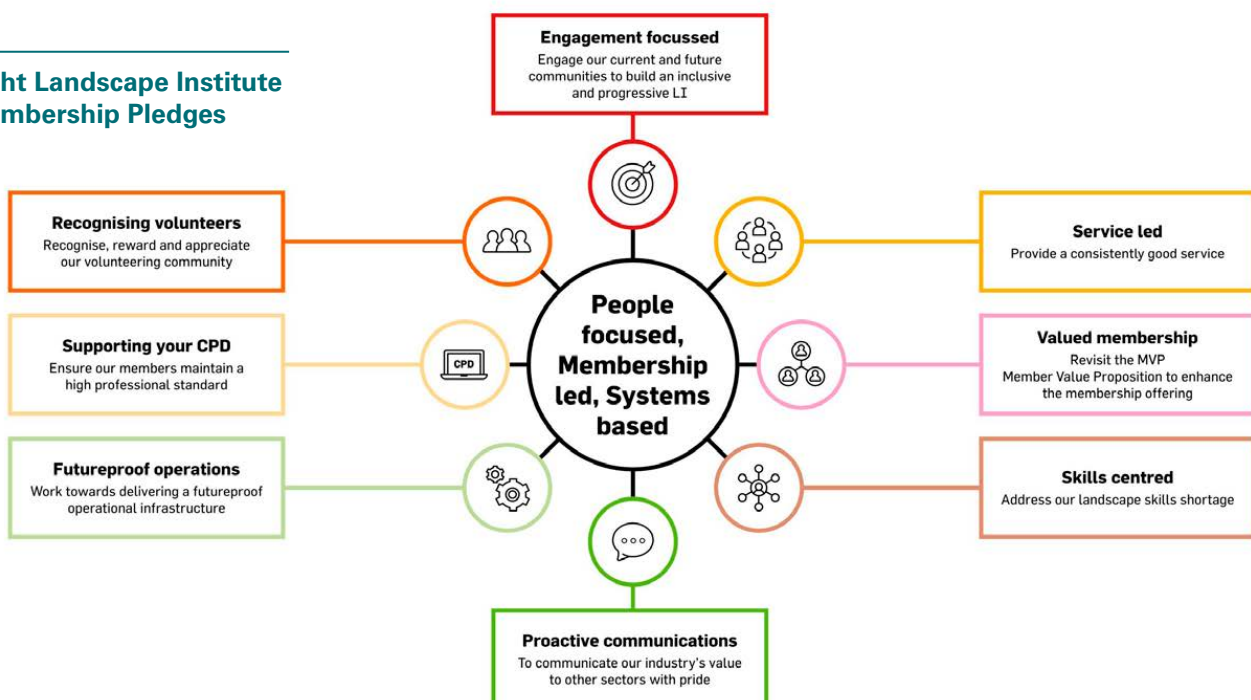
## Key Decisions taken in 2023/24

The Board made the following key decisions throughout the year:

- 1 To invest to deliver a new financial and operational model which would ensure the Institute remained relevant and fit for the future by meeting the financial and operational challenges currently faced.
- 2 To invest in an ambitious new digital platform as part of their commitment transforming how the organisation communicates and engages with its members; to provide the capacity needed to grow and strengthen member services whilst at the same time as reducing operational costs in future years.
- 3 Appoint a new permanent CEO and the approval of a new senior leadership team structure to bring the consistent and stable leadership needed to drive the strategic direction of the organisation and improve delivery of its core objectives.
- 4 The implementation of a structured and robust business planning and budgeting process with new financial management processes and procedures to ensure the Board receives regular and timely financial reports. These are now embedded and there is a new rigor and focus on diversifying our income sources and our business development programme.
- 5 Launch the new LI Academy to deliver our future education strategy and development programmes and drive our professional standards agenda.

*continued on next page*

## Eight Landscape Institute Membership Pledges





- 6 Renew their commitment to the eight membership pledges that underpin the business plan and associated workstreams.
- 7 Introduce a new behaviour framework and acceptable behaviour policy underpinned by a set of behaviour principles as a first step in implementing its new people and culture strategy.
- 8 The implementation of a New Ways of Working programme including:
  - Plans to strengthen the role of the Advisory Council and its links with the Branches as the key mechanism through which members feed into the decision making and shape public policy and professional standards.
  - The Board operating at a more strategic level to oversee the operational delivery.
  - The introduction of a Board committee structure to increase the capacity of the Board with initiation of new People, Culture & Change, Governance, and Finance & Risk committees. This new structure also enables access to expertise and experience from a wider range of independent individuals as well as Advisory Council and other members to ensure that all members and stakeholders are at the heart of decision making.

## Achievements

Over the last year the Institute has been taking positive steps to becoming a more open, inclusive and future orientated organisation with members at its heart.

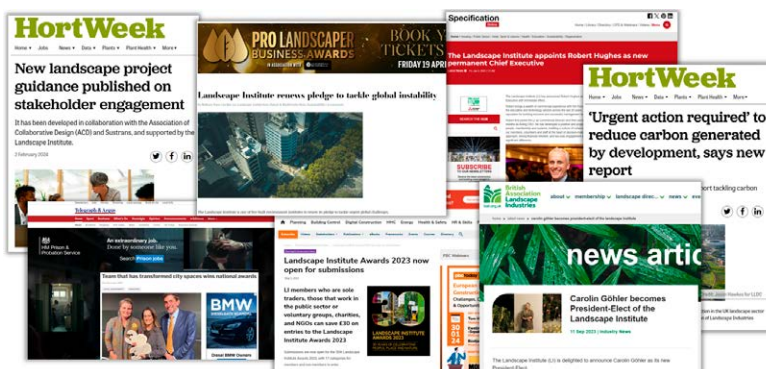
Collaboration is key along with building the partnerships across the industry, government and public that are needed to raise the importance and value of landscape and the professionals that work within it.

Work over 2023/24 focused on a positive and progressive agenda, based on three strategic themes.

## 1 Member led

Working to ensure that the sustainability of the landscape and landscape professionals are at the top of national and devolved government agendas when developing policy and strategy. Achievements over the last year included:

- Responding to 8 policy consultations to ensure the views of our industry are represented and heard, including Environmental Outcomes Report (England); Nationally Significant Infrastructure Projects (NSIPs); Draft Energy Strategy and Just Transition Plan (Scotland); Local Living and 20 Minute Neighbourhood draft planning guidance (Scotland); New National Parks Appraisal Framework (Scotland); EFRA committee consultation response on green urban spaces.
- Publishing key reports into **Skills for Greener Places** and **Safer Spaces** to highlight the focus and skills of our sector and what is needed.
- Publishing and launching the **Landscape and Carbon report** with next steps focused on developing and implementing an action plan for building on the recommendations made in the report.
- Developing the **Recommendations to the Next UK Government** to inform conversation with government in the lead up to the election.
- Updating and republishing the **Landscape Character Assessment Database** in partnership with Natural England, which is to be embedded within the Natural England Environmental Benefits for Nature Tool.
- Championing the work and expertise of landscape practitioners through the press, broadcast and digital media along with our events.
- A series of webinars on **Biodiversity Net Gain** held in partnership with Natural England







Landscape has a vital role to play in capturing and storing carbon, so we are immensely pleased to present the Landscape and Carbon report. It builds on years of dedication that colleagues across the sector have already put into reducing the carbon impact of development, and also marks the start of lots of important work ahead. Collaboration and openness will be vital to take these recommendations forward, and we look forward to building on the foundations the report sets out to build the partnerships required, and take collective action on carbon.



Rob Hughes, CEO, Landscape Institute





## 2 People focused

Developing and delivering a well-respected and highly valued professional development programme to ensure our members achieve and maintain the highest standards in the landscape profession. Over the last year this has seen:

- The first course developed under the new Academy which was very positively received and is now helping contribute to our continued high pass rate for Chartership. Two additional courses will now be added to the portfolio in 2024/25.
- The first five Technician apprentices becoming members of the LI, with the LI acting as the End Point Assessment Organisation via special dispensation from the Institute for Apprenticeships & Technical Education.
- A partnership agreement signed with Vet Skill in which they will act as the End Point Assessment Organisation for the Level 3 Landscape Technician apprenticeship with support from the Landscape Institute.
- The LI's active participation in three joint events with our B.E Inclusive MoU partners which all focused on improving equity, diversity and inclusion in the construction and built environment sectors – Pride in the Built Environment; Advancing Racial Equity in the Built Environment; Addressing Gender Inequity in the Built Environment.
- The continued sponsorship and active support of the Open City Accelerate programme with renewed sponsorship for another year. This free, pioneering, built environment education programme is aimed at young people from disadvantaged and underrepresented backgrounds. The programme supports young people aged 16-18 to explore careers in architecture, landscape, planning, engineering and related fields, equipping them with the skills, portfolios, networks and confidence to make informed progression choices.
- Bringing professionals together to share expertise and learn from each other with 15 CPD events covering topics such as BNG, LVIA, contracts, embodied carbon, arboriculture, neurodiversity and BIM.
- Celebrated achievements in the sector through the 30th Anniversary of the LI Awards.



**Above:** Landscape Institute taking part in London Pride march alongside members of our built environment EDI partnership.



**Left:** Stanmer Park Management and Maintenance Plan. LI Awards Winner 2023. Horticultural displays within the restored walled garden © LUC.



### 3 Systems based

Refreshing, improving and implementing new operational systems and processes to enhance member and staff experience and engagement, and ensure the financial sustainability of the Institute.

- A continued focus on stabilising the Institute workforce and recruiting to key vacancies.
- The prioritisation of the New Ways of Working programme to transform our operational infrastructure to enable two-way engagement with our members in decision making.
- Refreshing and implementing HR policies and new staff handbook approved to ensure the Board can meet its statutory and legal duties, and best practice is in place.

- The implementation of the digital transformation programme, being carried out in partnership with oomi, will improve efficiencies and member engagement by providing the LI with modern systems including a fit-for-purpose CRM and a user-centric website.



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**Image:**  
Glenkinchie Distillery by The Paul Hogarth Company. LI Awards Winner 2023.  
© The Paul Hogarth Company.





# Corporate Strategy

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The trustees review the aims, objectives and activities of the Institute each year. This report looks at what the Institute has achieved and the outcomes of its work within the twelve months from April 2023 to March 2024. The review also helps the trustees ensure the Institute's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the Institute's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

A key part of the activity over the next year is to work with members to review and develop our next strategy including refreshing and redefining our vision, values and mission.

Our work programmes and focus are set out in the Business Plan- the Finance and Risk Committee monitor progress at each meeting against key performance indicators and keep the Board updated.

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**Image:**  
Harringworth Wildlands. LI Awards Finalist 2023.  
© Bulwick Estates.



# Looking Forward - 2024/25 and beyond

## Business Plan priorities for 2024/25

The critical areas of focus of the 2024/25 business plan include:

- Landscape and Carbon – first phase of actions building on the report are delivered.
- Climate & Biodiversity Action Plan – evidence of activity against each action.
- Setting baseline and pathway for net zero target by 2029.
- Prioritising, developing and delivering our education, learning and development strategy including:
  - Continuing to develop the LI Academy to drive the delivery of our careers and professional standards agenda.
  - Reviewing the Entry Standards and Competency Framework.
  - Commencing work to revise the Level 3 Landscape Technician apprenticeship standards.
  - Supporting members with materials and collateral to promote careers in the landscape profession.
  - Progressing external ED&I partnerships – Access all Areas and B.E Inclusive MoU.
- Taking up the opportunities offered by the new UK government to put our public policy and advocacy work centre stage.
- Increasing membership satisfaction from 39% to 52% and beyond.
- Re-running of the Workforce Skills Survey – publish Spring 2025.
- Implementing a digital transformation programme with a new digital home.
- Launching a new Corporate Strategy.
- Embedding the New Ways of Working framework mentioned above and implementing a strong and consistent communication and engagement plan.



**Image:**  
Landscape and Carbon report



# Financial performance

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The Board is clear from the detailed financial review and forecasting work it has undertaken that now is the time to invest in the potential of the Institute and profession, and its vital role for the future. The aim is to ensure we have a modern membership home for landscape professionals which can meet member expectations and deliver our wider public benefit by focusing on the major issues facing society of climate change, the loss of nature and building a sustainable future; and highlighting the importance of landscape and creating beautiful, inclusive places for the health and wellbeing of us all.

The 2023/24 financial year found us continuing to face many challenges. In response the Board focused on stability, building resilience and financial sustainability and modernising services to ensure the LI is in the strongest possible position to deliver what members need to thrive in this changing world, to champion and be the voice of landscape professionals, and to use it to influence policy and shape the future of our profession and the places where we live.

The year ended with an operating deficit of (£307k) which was close to the original budget.

It is pleasing that membership numbers and impressive retention rates have been retained. However, commercial activity has continued to be a challenge with CPD events (webinars and masterclasses), awards income, journal advertising as well as jobsite and insurance revenues all underperforming.

Financial rigour put in place throughout the year ensured expenditure reduced by £143k compared to 2022/23 with a decrease in costs over all areas.

Staff related costs were lower compared to the prior year by £81k at £1,375k. There was also a gain on investments of £98k. This created a total deficit for the year of (£209k).

Unrestricted funds decreased by £209k to £1,421k.

Disclosure notes 17 to the accounts provide an overview of the uses of these funds. Our general fund increased by £102k from £182k to £284k which represents two months of operating expenditure.

Much of this report has focussed on the actions taken to address the financial position and build a sustainable financial model for the future with the aim to return to healthy surpluses and to rebuild our reserves position from 2025 onwards.

The Board has streamlined its investment, holding more in cash and agreeing to re-designate our Property Fund as a Strategic Development Fund to invest in the new digital home.

A new business development function has been put in place to focus on growing and diversifying our income sources. There are many potential avenues to explore and by developing Landscape Services Limited, adopting commercial principles across all activities and taking a more account management approach the Board is optimistic about moving this work forward positively in 2024/25. However, it is recognised that the next two years will be tough before the organisation can return to a healthy financial position to deliver the modern membership home for landscape professionals that members have a right to expect.

## Investment policy

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The investment objective is to generate a total return of inflation (measured by CPI) plus 3.5% per annum over the medium term, net of expenses. This will achieve the primary objective of maintaining the real value of the funds over the long term whilst permitting some moderate expenditure on an on-going basis. The Institute adopts a total return approach to investment, generating the investment return from income and capital gains or losses. Returns from investment, which may fluctuate, may be applied to meeting either regular or exceptional expenditure.

The trustees have taken account of the Charity Commission's investment guidance. Their aim is to observe responsible investment principles and the charity's investment managers are expected to take into consideration the environmental, social and governance risk characteristics of existing and prospective investments. The investment managers are expected to engage with companies on social, environmental and business ethics issues and to exercise the LI's voting right. The trustees monitor the implementation of this policy by asking investment managers to report regularly on their performance and their engagement and voting activities.

We are committed to an annual review with our investment managers. This helps us ensure that they are in keeping with the underlying values held by the Institute, given the diverse nature of the portfolios, but also to be alerted to benchmarks and circumstances which may impact on them such as the recent market upheaval.

## Fundraising practice

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At present the Institute does not engage in public fundraising and does not use professional fundraisers or commercial participators. The Institute nevertheless observes and complies with the relevant fundraising regulations and codes where appropriate. During the year there was no non-compliance of these regulations and codes and the Institute received no complaints relating to its fundraising practice.

## Reserves policy

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Our business plans have committed us to further necessary investment in the future growth of the Institute, particularly in the need to improve the internal operations, Human Resources, Finance, IT systems and processes. The increase in necessary costs has dented reserves during the year.

Our total unrestricted reserves at the year-end were £1,421k. This can be further broken between designated funds amounting to £1,138k and general fund (free reserve) of £283k.

The Free Reserves Policy is risk-based. The policy at year-end gives a Free Reserves target of £550k, which we are significantly below. However, there remains £715k in the "Strategic Development" designated fund that ensures the financial viability of the Institute and supports the going concern position.

## Principal risks and uncertainties

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Over the year the Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that procedures are established to manage those risks.

A review of the risk management framework is underway with a new Risk Management Policy approved and in place. This risk management policy forms a key part of the Institute's internal control and corporate governance arrangements and plays a key part in Trustees ensuring the organisation is fit for purpose on an ongoing basis. This policy:

- Confirms the commitment of the Board to maintaining a strong risk management framework to ensure that the Institute makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.
- Supports the internal control systems enabling the organisation to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

In an interim, while the new approach is developed and implemented, an overview of risk is assessed and monitored by the Board around the following key strategic areas:



Risk	Key areas of risk
The sustainability of the financial model	<ul style="list-style-type: none"> <li>• Over reliance on membership income</li> <li>• Lack of focus on business development opportunities</li> <li>• Economic impacts and challenges</li> </ul>
Membership numbers reduce	<ul style="list-style-type: none"> <li>• Low satisfaction with LI</li> <li>• The sector is not seen as an attractive career option and no proactive promotion as a career choice of value</li> <li>• External competition</li> <li>• Economic factors</li> </ul>
Lack of volunteers within communities/ branches/ nations	<ul style="list-style-type: none"> <li>• Low satisfaction with LI/ members not feeling valued/heard</li> <li>• Apathy</li> </ul>
Lack of education focus for our members	<ul style="list-style-type: none"> <li>• Not engaging sufficiently with schools and universities and lack of response to changing needs</li> <li>• Lack of capacity to deliver what is required</li> </ul>
Loss of reputation and reduced ability to operate	<ul style="list-style-type: none"> <li>• Inappropriate member behaviour impacts on reputation of LI</li> <li>• A fall in professional delivery standards</li> <li>• Non-compliance with key legislation such as employment law and GDPR</li> </ul>
Ineffective decision-making hinders achievement of our strategic goals	<ul style="list-style-type: none"> <li>• Poor governance structures in place</li> </ul>
Technology breakdown	<ul style="list-style-type: none"> <li>• Technology Issues</li> <li>• Cyber fraud</li> <li>• Infrastructure unstable</li> </ul>
Digital Transformation programme does not deliver the expected outcomes	<ul style="list-style-type: none"> <li>• Lack of effective programme management</li> <li>• Incomplete implementation and low levels of adoption</li> </ul>
Inability to secure commercial income	<ul style="list-style-type: none"> <li>• Lack of cross functional cooperation</li> <li>• Lack of input from members to inform content and opportunities.</li> </ul>



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The 'New Ways of Working' programme is focused on putting members' needs and views at the heart of everything we do, ensuring they inform decision making and policy positions and that different parts of the organisation work together to shape new initiatives.

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Carolyn Göhler, President, Landscape Institute



## Reference and administrative details

For the year ended 31 March 2024

<b>Royal Charter number</b>	RC000767																										
<b>Charity number</b> (England and Wales)	1073396																										
<b>Charity number</b> (Scotland)	SC047057																										
<b>Registered office and operational address</b>	85 Tottenham Court Road, London, W1T 4TQ. United Kingdom																										
<b>Trustees</b>	Trustees who served during the year and up to the date of this report were as follows:																										
	<table> <tr> <td>Carolyn Göhler</td><td>President Elect/Acting President from July 2023 President from July 2024</td></tr> <tr> <td>Jane Findlay</td><td>President until June 2022 Immediate past President July 2022- June 2023</td></tr> <tr> <td>Noel Farrer</td><td>Vice President to September 2022 Vice President/Acting President September 2022- June 2023 Vice President from July 2023</td></tr> <tr> <td>Mathew Haslam</td><td>Honorary Treasurer</td></tr> <tr> <td>Dr Keren Jones</td><td>Honorary Secretary until May 2023</td></tr> <tr> <td>Mark Smeeden</td><td>Honorary Secretary from July 2023</td></tr> <tr> <td>Adam Barker</td><td>Non-Chartered Trustee</td></tr> <tr> <td>Christine House</td><td>Chair- Education &amp; Membership Committee</td></tr> <tr> <td>Ian Phillips</td><td>Chair- Policy &amp; Communications Committee from April 2023</td></tr> <tr> <td>Jane Clarke</td><td>Independent Trustee</td></tr> <tr> <td>Marc Norden</td><td>Independent Trustee</td></tr> <tr> <td>Deborah Nagan</td><td>Independent Trustee from November 2022- May 2024</td></tr> <tr> <td>Penelope McNeile</td><td>Independent Trustee from November 2022- November 2023</td></tr> </table>	Carolyn Göhler	President Elect/Acting President from July 2023 President from July 2024	Jane Findlay	President until June 2022 Immediate past President July 2022- June 2023	Noel Farrer	Vice President to September 2022 Vice President/Acting President September 2022- June 2023 Vice President from July 2023	Mathew Haslam	Honorary Treasurer	Dr Keren Jones	Honorary Secretary until May 2023	Mark Smeeden	Honorary Secretary from July 2023	Adam Barker	Non-Chartered Trustee	Christine House	Chair- Education & Membership Committee	Ian Phillips	Chair- Policy & Communications Committee from April 2023	Jane Clarke	Independent Trustee	Marc Norden	Independent Trustee	Deborah Nagan	Independent Trustee from November 2022- May 2024	Penelope McNeile	Independent Trustee from November 2022- November 2023
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Principle staff

• <b>Robert Hughes,</b> Chief Executive		
• <b>Joseph Thomas,</b> Interim Finance Director		
• <b>Neelam Sheemar,</b> Head of Marketing and Communications		
• <b>John O’Keefe,</b> Head of Education and Careers		
• <b>Naomi Taylor,</b> Head of Membership Services and Acting Commercial Director		
• <b>Rowena Lovell,</b> Board Secretary		
• <b>Bankers</b>	Natwest Bank PO Box 2161 20 Dean Street London W1A 1SX	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
• <b>Solicitors</b>	Russell Cooke 2 Putney Hill London SW15 6AB	
• <b>Auditors</b>	Moore Kingston Smith 9 Appold Street London EC2A 2AP	



## Structure, governance and management

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Under the provisions of its Royal Charter, the Landscape Institute has a Board of Trustees which meets at least four times per year, and an Advisory Council which meets three times per year.

The Institute has a wholly owned subsidiary, Landscape Services Limited, by nature of common control, which is registered in England and Wales. Its activities serve to generate income for the furtherance of the Institute's charitable objectives.

In early 2020 the decision was made to acquire The Parks Alliance (TPA) and transfer ownership to the Institute in order for the TPA to act as a vehicle to facilitate the Institute's work and expansion in the Parks sector. The effective date of the acquisition was 1st April 2021. In September 2021, the Board agreed that The Parks Alliance Company was to be made dormant as an entity, whilst activities around Parks carried forwards within the current Institute's charity structure as highlighted above. The company is to remain dormant during the 2023-2028 strategy planning period at which point the status of the company will be revisited.

### Board of Trustees

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The Board of Trustees is accountable to the Charity Commission for the effective running of the Institute.

The Institute has up to thirteen trustees:

- Six are directly elected by the membership of the Institute and seven are appointed by the Institute's elected Advisory Council.
- Four of the appointed trustees are not members of the Institute and are Independent Trustees, they are selected because of relevant expertise and to fill skills gaps identified from Board skills analysis, to benefit the organisation and its management.

All trustees, whether directly elected or appointed by Advisory Council, sign up to a Trustees' Code of Conduct, commit themselves to working to a role description and to acting within the governing documents of the Landscape Institute.

We conduct an annual induction/training for trustees. Ongoing governance support was provided year-round to members of the Board and Council to enable them to discharge their functions effectively. This typically

includes guidance on the LI's Royal Charter, By-Laws and Regulations.

Trustees give their time voluntarily. Any expenses reclaimed from the Institute are set out in note 6 to the accounts. A discretionary stipend provision can be considered for the office of the President subject to the current policy and after obtaining the requisite approval from the Charity Commission.

The Landscape Institute has a Declarations of Interest Policy in place and maintains a Register of Interests that the members can inspect on request. During 2023/4, no Trustee was involved in any financial decisions that they declared a conflict of interest in or could be perceived to have a conflict-of-interest in. The purchasing policies and procedures the LI staff team follow ensure this is the case.

### Board Committees

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A number of Committees are set up by the Board to advise them on priority activities including Finance & Risk, Governance, and People, Culture & Change.

In addition, there are 3 standing committees, and a review is to be undertaken during 2024/25 on the role and focus of the three committees.

### Chief Executive

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The trustees delegate the day-to-day operations of the Institute to the Chief Executive and other principal staff set out on page 16 and monitor performance against an agreed operational plan at intervals throughout each year.

### Advisory Council

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The Advisory Council plays an important role in monitoring the fulfilment by the Institute of its objectives as set out in the Charter and supporting the adopted business plan each year. They provide a wider member representation within the LI governance structure and a vital member input into future plans of the Institute through its joint sessions with the Board. This involves holding the Board to account by reviewing performance, accounts, corporate plans and business plans, and maintaining the governance cycle for a healthy turnover of Board/Council positions. They also comment on proposals from the Board on the alteration of the Institute's Regulations. They are also responsible, if necessary, for removing members of

the Board in accordance with the procedures set out in the Regulations. This is all reflected in the Advisory Council's Terms of Reference.

## Branches

We have 12 geographical branches with 9 in England and 1 in each of the home Nations. A local branch committee operates in each branch except currently Northern Ireland. All branches play an important role in providing representation for members and delivering professional development events, talks and seminars, workshops covering LI's Chartership route ('Pathway to Chartership'), support to LI members at a country or regional level and numerous social events. They also support the LI on consultation responses to policy issues and promote the profession to a range of audiences. Each branch has a representative on the LI's Advisory Council and works to support the delivery of the Corporate Plan.

## Volunteers

Local members in the countries and regions volunteer to work on national and regional committees.

## Remuneration policy for key management personnel

Remuneration of the Chief Executive is set by the Board of Trustees, with regard to industry benchmarks, performance and financial resources. The remuneration of all other staff is reviewed annually based on a recommendation from the Chief Executive and approval by the Board of Trustees.

## Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.

- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report was approved by the trustees on 10 September 2024 and signed on their behalf by



**Carolin Göhler,**  
President/Chair of the Board of Trustees



# Independent auditor's report to the Trustees of The Landscape Institute

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## Opinion

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We have audited the financial statements of The Landscape Institute (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Group and Parent Charity Balance Sheets, the Consolidated Cash Flow Statement 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 FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and parent charity's affairs as at 31 March 2024, and of the group's 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 Charities Act 2011.

## Basis for opinion

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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 group and parent 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

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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 group or parent 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

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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, except to the extent otherwise explicitly stated in our report, 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 there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the group and parent charity have not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## Auditor's Responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group or parent charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are



required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

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.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the group and parent charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the group and parent charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

- We obtained an understanding of how the group and parent charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, 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.

## **Use of our report**

This report is made solely to the parent charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the parent 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 any party other than the parent charity and parent charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

### **Date:**

Moore Kingston Smith LLP, Statutory auditor  
6<sup>th</sup> Floor, 9 Appold Street, London, EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

Landscape Institute

Consolidated Statement of Financial Activities

For the year ended 31st March 2024

	Note	2024			2023		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
<b>Income from:</b>							
Charitable activities							
Raise the profile of Landscape and Place	2a	155,600	–	155,600	284,996	–	284,996
Build resilience and confidence	2b	233,651	–	233,651	341,993	–	341,993
Growth and inclusivity	2c	1,948,889	–	1,948,889	1,889,185	–	1,889,185
Investment income		52,075	–	52,075	61,622	–	61,622
Other income	3	65,248	–	65,248	18,446	–	18,446
<b>Total income</b>		<b>2,455,463</b>	<b>–</b>	<b>2,455,463</b>	<b>2,596,242</b>	<b>–</b>	<b>2,596,242</b>
<b>Expenditure on:</b>							
Charitable activities							
Raise the profile of Landscape and Place		981,382	–	981,382	1,033,322	–	1,033,322
Build resilience and confidence		945,384	–	945,384	1,063,031	–	1,063,031
Growth and inclusivity		785,109	–	785,109	809,185	–	809,185
<b>Total expenditure</b>	4a	<b>2,711,875</b>	<b>–</b>	<b>2,711,875</b>	<b>2,905,538</b>	<b>–</b>	<b>2,905,538</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(256,412)</b>	<b>–</b>	<b>(256,412)</b>	<b>(309,296)</b>	<b>–</b>	<b>(309,296)</b>
Gross transfers between funds	19a	–	–	–	390	(390)	–
<b>Net incoming/(outgoing) resources before other recognised gains and losses</b>		<b>(256,412)</b>	<b>–</b>	<b>(256,412)</b>	<b>(308,906)</b>	<b>(390)</b>	<b>(309,296)</b>
<b>Net gain/(loss) on investments</b>		<b>98,293</b>	<b>–</b>	<b>98,293</b>	<b>(117,000)</b>	<b>–</b>	<b>(117,000)</b>
<b>Net income/(expenditure) for the year and net movement in funds</b>	5	<b>(158,119)</b>	<b>–</b>	<b>(158,119)</b>	<b>(425,906)</b>	<b>(390)</b>	<b>(426,296)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		1,630,541	5,306	1,635,847	2,056,447	5,696	2,062,143
<b>Total funds carried forward</b>	19a	<b>1,472,422</b>	<b>5,306</b>	<b>1,477,728</b>	<b>1,630,541</b>	<b>5,306</b>	<b>1,635,847</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed above and in note 19 to the financial statements.



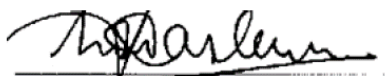
# Landscape Institute

## Balance sheets

As at 31st March 2024

	Note	The group		The Institute	
		2024	2023	2024	2023
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10	7,086	1,125	7,086	1,125
Intangible assets	11	215,039	–	215,039	–
Investments	13	1,329,791	1,706,497	1,329,798	1,706,504
		<u>1,551,916</u>	<u>1,707,622</u>	<u>1,551,923</u>	<u>1,707,629</u>
<b>Current assets</b>					
Debtors	16	222,098	176,149	255,862	211,861
Short term deposits		85,774	214,112	85,774	214,112
Cash at bank and in hand		278,262	282,658	155,249	86,646
		<u>586,134</u>	<u>672,919</u>	<u>496,885</u>	<u>512,619</u>
<b>Liabilities</b>					
Creditors: amounts due within one year	17	660,322	744,694	571,080	584,401
<b>Net current (liabilities)/ assets</b>		<u>(74,188)</u>	<u>(71,775)</u>	<u>(74,195)</u>	<u>(71,782)</u>
<b>Net assets</b>	18a	<u>1,477,728</u>	<u>1,635,847</u>	<u>1,477,728</u>	<u>1,635,847</u>
<b>Funds</b>	19				
Restricted income funds		5,306	5,306	5,306	5,306
Unrestricted income funds					
Designated Funds		1,137,714	1,448,665	1,137,714	1,448,665
General funds		334,708	181,876	334,708	181,876
Total Unrestricted income funds		<u>1,472,422</u>	<u>1,630,541</u>	<u>1,472,422</u>	<u>1,630,541</u>
<b>Total funds</b>		<u>1,477,728</u>	<u>1,635,847</u>	<u>1,477,728</u>	<u>1,635,847</u>

Approved by the Trustees on 2 Sep 2024 and signed on their behalf by:



Mathew Haslam, Honorary Treasurer

## Consolidated statement of cash flows

For the year ended 31st March 2024

	Note	2024 £	£	2023 £	£
<b>Net cash provided by operating activities</b>	20		<b>(436,798)</b>		<b>(305,430)</b>
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		52,075		61,622	
Proceeds from the sale of investments		1,025,000		–	
Purchase of investments		(550,000)			
Purchase of fixed assets		(223,009)		(1,266)	
Reclassification from short term deposits		128,338			
Interest rolled over on short term deposits		(2)		(2,216)	
<b>Net cash provided by / (used in) investing activities</b>			<b>432,402</b>		<b>58,140</b>
<b>Change in cash and cash equivalents in the year</b>			<b>(4,396)</b>		<b>(247,290)</b>
Cash and cash equivalents at the beginning of the year			<b>282,658</b>		<b>529,948</b>
					<b>–</b>
<b>Cash and cash equivalents at the end of the year</b>			<b>278,262</b>		<b>282,658</b>



**1 Accounting policies**

**a) Statutory information**

The Landscape Institute is a registered charity, incorporated by Royal Charter, with the Charity Commission in England and Wales and Office of the Scottish Charity Regulator in Scotland. The registered office address is 85 Tottenham Court Road, London W1T 4TQ.

**b) Basis of Preparation**

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn. The presentational currency is pounds sterling, figures are rounded to the nearest £.

These financial statements consolidate the results of the Institute and its wholly-owned subsidiary Landscape Services Limited on a line by line basis. Transactions and balances between the Institute and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes to the accounts. A separate statement of financial activities, or income and expenditure account, for the Institute itself is not presented but the parent-only results are summarised in note 15 and the subsidiary results are provided in note 14. The Parks Alliance financial information has not been consolidated due to the immaterial nature of their net assets. The effective date of acquisition is 1 April 2021.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The Institute meets the definition of a public benefit entity under Charities SORP FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the Institute's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

The Trustees acknowledge that as at 31st March 2024 there is a net current liability, however they are confident of the going concern position due to the robust cash-flow forecasting, general reserves and investment holdings.

**1 Accounting policies (continued)**

**e) Income**

Income is recognised when the Institute has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the Institute has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Subscription income is recognised for the period for which the services are provided.

Income from the sale of publications, advertising, and examinations is recognised in the period in which the activity occurs.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Institute; this is normally upon notification of the interest paid or payable by the bank.

**g) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of delivering and communicating membership, educational, policy, technical and professional services, undertaken to further the purposes of the Institute and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged in full to support costs.



**1 Accounting policies (continued)**

**i) Allocation of support and governance costs**

Expenditure is allocated to a particular activity where the cost relates directly to that activity. Support costs, being the salary and overhead costs of the central function, and governance costs, are apportioned to activities on the basis of staff time spent on those activities.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Furniture, fittings and office equipment	25% straight line
Computers	33 ⅓% straight line

**l) Intangible fixed assets**

Items of IT software are capitalised where the purchase price exceeds £1,000. Amortisation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Amortisation is provided at rates calculated to write down the cost of each asset to its estimated residual

Website and database	20% straight line
----------------------	-------------------

**m) Investments**

**(i) Listed investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. Any change in fair value will be recognised in the statement of financial activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains/(losses) on investments" in the statement of financial activities. The charity does not acquire put options, derivatives or other complex financial instruments.

**(ii) Investment in subsidiary**

Investment in the subsidiary Landscape Services Limited is included in the Institute's balance sheet at cost.

**n) Short term deposits**

Short term deposits include cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

**o) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1 Accounting policies (continued)**

**p) Debtors**

Trade or other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

**q) Creditors and provisions**

Creditors and provisions are recognised where the Institute has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

**r) Pensions**

The Institute operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Institute in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the Institute to the fund. The Institute has no liability under the scheme other than for the payment of those contributions.

**s) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.



Landscape Institute

Notes to the financial statements

For the year ended 31st March 2024

2 Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
High Street Task Force	–	10,208	10,208	–	20,728	20,728
Awards and Competitions events	–	145,392	145,392	–	264,268	264,268
<b>a Sub-total for Raise the Profile of Landscape and Place</b>	–	155,600	155,600	–	284,996	284,996
Examination and Pathway fees	–	136,794	136,794	–	164,252	164,252
Branch event income	–	7,552	7,552	–	10,337	10,337
University accreditation fees	–	37,308	37,308	–	36,018	36,018
Journal advertising	–	21,900	21,900	–	36,850	36,850
Publication sales and royalties	–	23,027	23,027	–	18,716	18,716
Income from training activities	–	7,070	7,070	–	75,820	75,820
<b>b Sub-total for Building Resilience and Confidence</b>	–	233,651	233,651	–	341,993	341,993
Member subscriptions	–	1,629,434	1,629,434	–	1,526,812	1,526,812
Practice fees	–	221,829	221,829	–	192,563	192,563
Grant income	–	9,313	9,313	–	21,088	21,088
Website advertising	–	88,313	88,313	–	148,722	148,722
<b>c Sub-total for Growth and Inclusivity</b>	–	1,948,889	1,948,889	–	1,889,185	1,889,185
<b>Total Income from charitable activities</b>	–	2,338,140	2,338,140	–	2,516,174	2,516,174
<b>3 Other income</b>						
	Restricted £	Unrestricted £	Total £	Restricted £	Unrestricted £	Total £
Insurance commission	–	25,483	25,483	–	14,741	14,741
Other income	–	39,765	39,765	–	3,705	3,705
	–	65,248	65,248	–	18,446	18,446

Landscape Institute

Notes to the financial statements

For the year ended 31st March 2024

4a Analysis of expenditure (current year)

	Raise the profile of landscape and place with the public and decision makers	Build the resilience and confidence of the Landscape Profession	Grow and be more inclusive as an organisation	Governance Costs	Support Costs	2024 Total	2023 Total
	£	£	£	£	£	£	£
Staff costs (note 6)	289,039	300,282	365,208	152,976	217,176	1,324,681	1,456,469
Direct members communications	24,097	120,653	365	–	13,201	158,316	155,858
Branch and member group activities	–	27,529	–	–	–	27,529	21,347
Awards and Competitions	110,029	3,513	19,371	–	–	132,913	110,607
Information costs	10,646	5,395	46,751	–	56,931	119,723	175,330
Pathway examinations and supervision	–	42,233	–	–	–	42,233	45,606
Event and Conference costs	104,808	375	–	–	–	105,183	106,968
Consultants and other direct costs	74,108	74,108	74,107	–	140,227	362,550	224,326
Legal & professional	–	21,166	–	–	32,846	54,012	162,907
Depreciation	–	–	–	–	2,010	2,010	142
Committee and Leadership expenses	–	–	–	11,914	–	11,914	17,525
Premises costs	–	–	–	–	180,911	180,911	161,909
Other costs	–	23,690	–	–	166,210	189,900	266,543
	612,727	618,944	505,802	164,890	809,512	2,711,875	2,905,538
Support costs	275,235	242,854	210,472	80,951	(809,512)	–	
Governance costs	93,420	83,586	68,835	(245,841)	–		–
<b>Total expenditure 2024</b>	<b>981,382</b>	<b>945,384</b>	<b>785,109</b>	<b>–</b>	<b>–</b>	<b>2,711,875</b>	<b>2,905,538</b>

Landscape Institute

Notes to the financial statements

For the year ended 31 March 2024

4b Analysis of expenditure (prior year)

	Raise the profile of landscape and place with the public and decision makers	Build the resilience and confidence of the Landscape Profession	Grow and be more inclusive as an organisation	Governance Costs	Support Costs	<u>2023 Total</u>
	£	£	£	£	£	£
Staff costs (note 6)	325,268	335,637	399,865	123,464	272,235	1,456,469
Direct members communications	24,098	116,645	4,329	–	10,786	155,858
Branch and member group activities	–	21,347	–	–	–	21,347
Awards and Competitions	88,501	6,500	15,606	–	–	110,607
Pathway examinations and supervision	–	45,606	–	–	–	45,606
Event and Conference costs	106,968	–	–	–	–	106,968
Consultants and other direct costs	44,095	47,900	13,348	23,880	95,104	224,326
Legal & professional	–	89,474	3,769	20,005	49,659	162,907
Depreciation	–	–	–	–	142	142
Committee and Leadership expenses	–	–	–	17,525	–	17,525
Premises costs	–	–	–	–	161,909	161,909
Other costs	–	24,505	–	–	242,038	266,543
	<u>621,990</u>	<u>698,797</u>	<u>497,551</u>	<u>184,873</u>	<u>902,327</u>	<u>2,905,538</u>
Support costs	306,791	270,698	234,604	90,234	(902,327)	
Governance costs	104,541	93,536	77,030	(275,107)	–	–
	<u>1,033,322</u>	<u>1,063,031</u>	<u>809,185</u>	<u>–</u>	<u>–</u>	<u>2,905,538</u>
<b>Total expenditure 2023</b>	<b>1,033,322</b>	<b>1,063,031</b>	<b>809,185</b>	<b>–</b>	<b>–</b>	<b>2,905,538</b>



## Notes to the financial statements

## For the year ended 31st March 2024

**5 Net income/(expenditure) for the year**

This is stated after charging

	2024 £	2023 £
Depreciation	2,010	142
Trustee's expenses	4,773	5,953
Auditors' remuneration (net of VAT):		
• Audit – Sayer Vincent (2022/3)	6,400	14,200
• Audit – Moore Kingston Smith (2023/4)	21,920	–
• Other services	3,095	5,950
Operating lease rentals:		
• Property	154,570	131,616
• Office equipment	503	2,896

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	1,015,924	1,031,114
Redundancy and termination costs	28,907	4,249
Social security costs	102,833	102,241
Employers contributions to defined contribution pension scheme	57,461	60,129
Other staff related costs including travel and agency staff	119,556	258,736
	<b>1,324,681</b>	<b>1,456,469</b>

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	2024 No.	2023 No.
£60,000 – £69,999	1	–
£70,000 – £80,000	1	–
£80,001 – £90,000	1	–
£90,001 – £100,000	–	1

The total employee benefits including employer's National Insurance, pension contributions and termination costs of the key management personnel were £446,019 (2023: £448,927).

No Trustees were paid (2023: £6,934) and no Trustees received any other benefits from employment with the Institute in the year (2023: nil). The payment of the salary in 2023 is in accordance with clause 9.1(b) of our Royal Charter.

During the year, no trustees (2023: nil), received remuneration in respect of professional services provided (2023: nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £4,381 (2023: £5,953) incurred by 9 trustees (2024: 4) relating to attendance at meetings of the trustees, meetings with members and external representation of the Institute.

**7 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024	2023
Raise the profile of Landscape and Place	8	9
Build the resilience and confidence of the profession	6	8
Inclusive Growth	5	5
Support	2	2
Governance	1	2
	<u>22</u>	<u>26</u>

**8 Taxation**

The Institute is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The Institute's trading subsidiary Landscape Services Ltd gift aids any available profits to the Institute.

**9 Related party transactions**

Related party transactions with Hardscape Products Ltd, a company which a Trustee is a director, but without any day-to-day management control or influence, amounted to income received by the Landscape Institute from Hardscape of £28,104 and expenditure made to Hardscape of £2,851. (Prior year the Landscape Institute received £26,880 from Hardscape and made payments of £3,600).

Other than those disclosed above, there were no other related party transactions during the year.

In particular, there were no donations from related parties which were outside the normal course of business and no restricted donations from related parties.

**10 Tangible fixed assets**

The group and the charity	Computers (restated) £	Totals (restated) £
<b>Cost</b>		
At the start of the year	6,205	6,205
Additions in year	7,970	7,970
Less: disposals during the year	–	–
At the end of the year	<u>14,175</u>	<u>14,175</u>
<b>Depreciation</b>		
At the start of the year	5,080	5,080
Disposals	–	–
Charge for the year	<u>2,010</u>	<u>2,010</u>
At the end of the year	<u>7,089</u>	<u>7,090</u>
<b>Net book value</b>		
At the end of the year	<u>7,086</u>	<u>7,086</u>
At the start of the year	<u>1,125</u>	<u>1,125</u>

The tangible fixed assets of the Institute are the same as those of the group and, therefore, have not been stated separately.

All of the above assets are used for charitable purposes.

**11 Intangible fixed assets**

	Database and website (restated) £	Totals (restated) £
<b>The group and the charity</b>		
<b>Cost</b>		
At the start of the year	275,501	275,501
Additions in year	215,039	215,039
Less: disposals during the year	–	–
At the end of the year	490,540	490,540
<b>Amortisation</b>		
At the start of the year	275,501	275,501
Disposals	–	–
Charge for the year	–	–
At the end of the year	275,501	275,501
<b>Net book value</b>		
<b>At the end of the year</b>	<b>215,039</b>	<b>215,039</b>
At the start of the year	–	–

The intangible fixed assets of the Institute are the same as those of the group and, therefore, have not been restated.  
All of the above assets are used for charitable purposes.

**12 Capital Commitments**

The Group and the Institute has a contractual commitment in relation to the new CRM system and websites that is being implemented during 2024/5. It is expected to be completed in September 2025.

	The group		The Institute	
	2024	2023	2024	2023
	Database and Website £	Database and Website £	Database and Website £	Database and Website £
Within 1 year	96,876	–	96,876	–
2 – 5 years	64,584	–	64,584	–
	161,460	–	161,460	–



	The group		The Institute	
	2024	2023	2024	2023
	£	£	£	£
<b>Listed Investments</b>				
Fair value at the start of the year	1,706,497	1,823,497	1,706,497	1,823,497
Additions during the year	550,000	–	550,000	–
Disposals during the year	(550,000)	–	(550,000)	–
Withdrawal of Funds during the year	(475,000)	–	(475,000)	–
Net gain/(loss) on change in fair value	98,294	(117,000)	98,294	(117,000)
Fair value of listed investments at the end of the year	1,329,791	1,706,497	1,329,791	1,706,497
Investment in subsidiary undertaking	–	–	7	7
Total investments	1,329,791	1,706,497	1,329,798	1,706,504
Investments comprise				
	The group		The charity	
	2024	2023	2024	2023
	£	£	£	£
UK Common investment funds	1,329,791	1,706,497	1,329,791	1,706,497
Unlisted shares in UK registered companies	–	–	7	7
	1,329,791	1,706,497	1,329,798	1,706,504

#### 14 Subsidiary Undertaking

The Institute owns the whole of the issued ordinary share capital of £7 in Landscape Services Limited, a company registered in England. Activities of the subsidiary include events management and sales of advertising and publications. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are distributed to the Institute through a gift aid donation. A summary of the results of the subsidiary is shown below:

	2024 £	2023 £
Turnover	529,037	695,343
Cost of sales	(225,594)	(283,320)
<b>Gross profit</b>	<b>303,443</b>	<b>412,023</b>
Administrative expenses	(120,591)	(182,083)
<b>Profit on ordinary activities before taxation</b>	<b>182,852</b>	<b>229,940</b>
Taxation on profit on ordinary activities	–	–
<b>Profit for financial year</b>	<b>182,852</b>	<b>229,940</b>
<b>Retained earnings</b>		
Retained earnings brought forward	–	–
Profit for the financial year	182,852	229,940
Distribution to parent entity	(182,852)	(229,940)
<b>Retained earnings carried forward</b>	<b>–</b>	<b>–</b>
The aggregate of the assets, liabilities and funds was:		
Assets	247,885	244,669
Liabilities	(247,878)	(244,662)
Funds	7	7

During the year, the institute recharged the subsidiary management and overhead costs of £121k (2023: £140k)

#### 15 Parent charity

The parent Institute's gross income and the results for the year are disclosed as follows:

	2024 £	2023 £
Gross income	1,926,425	1,900,899
Results for the year	(158,119)	(656,236)

## 16 Debtors

	The group		The Institute	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	30,551	28,070	10,761	9,711
Due from group undertakings	–	–	–	84,369
Office Rent Deposit	18,373	18,380	18,373	18,373
VAT Debtor	–	7,701	81,646	7,701
Prepayments and accrued income	173,174	121,998	145,082	91,707
	<b>222,098</b>	<b>176,149</b>	<b>255,862</b>	<b>211,861</b>

## 17 Creditors: amounts due within one year

	The group		The Institute	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	68,746	183,595	68,587	183,361
Due to group undertakings	–	–	76,990	–
Deferred income (please see below)	455,848	467,431	307,881	307,372
Taxation and social security	26,941	29,639	26,941	29,639
VAT creditor	15,279	–	–	–
Other creditors	17,048	19,961	17,048	19,961
Accruals	76,460	44,068	73,633	44,068
	<b>660,322</b>	<b>744,694</b>	<b>571,080</b>	<b>584,401</b>

Deferred income comprises:

Membership fees received in advance	269,101	261,406	269,101	261,405
Registered practice fees in advance	140,380	160,059	–	–
Examination fees in advance	31,280	30,959	31,280	30,960
Accreditation Fees	–	15,007	–	15,007
Sponsorship	15,087	–	7,500	–
	<b>455,848</b>	<b>467,431</b>	<b>307,881</b>	<b>307,372</b>

All 2023 Deferred Income was released in the financial year.

## 18a Current year analysis of group net assets between funds

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	–	7,086	–	7,086
Intangible fixed assets	–	–	215,039	215,039
Investments	–	1,130,628	199,163	1,329,791
Net current assets/ (liabilities)	5,306	–	(79,494)	(74,188)
<b>Net assets at the end of the year</b>	<b>5,306</b>	<b>1,137,714</b>	<b>334,708</b>	<b>1,477,728</b>

## 18b Prior year analysis of group net assets between funds

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	–	1,125	–	1,125
Investments	–	1,447,540	258,957	1,706,497
Net current assets/ (liabilities)	5,306	–	(77,081)	(71,775)
<b>Net assets at the end of the year</b>	<b>5,306</b>	<b>1,448,665</b>	<b>181,876</b>	<b>1,635,847</b>



## 19a Current year movements in funds

	At the start of the year	Income	(Expenditure)/ Investment gains	Transfers	At the end of the year
	£	£	£	£	£
<b>Restricted funds:</b>					
Travel award	5,306	–	–	–	5,306
<b>Total restricted funds</b>	<b>5,306</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>5,306</b>
<b>Unrestricted funds:</b>					
<i>Designated funds:</i>					
Fixed assets – Project Kestrel	–	–	–	215,039	215,039
Branch funds	22,381	–	–	–	22,381
Project Kestrel	400,000	–	–	(215,039)	184,961
Strategic Development	1,026,284	52,075	98,293	(461,319)	715,333
<i>Total designated funds</i>	<i>1,448,665</i>	<i>52,075</i>	<i>98,293</i>	<i>(461,319)</i>	<i>1,137,714</i>
General funds	181,876	2,403,388	(2,711,875)	461,319	334,708
<i>Total general funds</i>	<i>181,876</i>	<i>2,403,388</i>	<i>(2,711,875)</i>	<i>461,319</i>	<i>334,708</i>
<b>Total unrestricted funds</b>	<b>1,630,541</b>	<b>2,455,463</b>	<b>(2,613,582)</b>	<b>–</b>	<b>1,472,422</b>
<b>Total funds</b>	<b>1,635,847</b>	<b>2,455,463</b>	<b>(2,613,582)</b>	<b>–</b>	<b>1,477,728</b>

## 19b Prior year movements in funds

	At the start of the year	Income	Expenditure	Transfers	At the end of the year
	£	£	£	£	£
<b>Restricted funds:</b>					
Travel award	5,306	–	–	–	5,306
The Parks Alliance	390	–	–	(390)	–
	5,696	–	–	(390)	5,306
<b>Total restricted funds</b>					
<b>Unrestricted funds:</b>					
<i>Designated funds:</i>					
Fixed assets funds	–	–	–	–	–
Branch funds	33,489	–	–	(11,108)	22,381
Entry Standards Modernisation Fund	52,277	–	–	(52,277)	–
Policy Development Fund	9,305	–	–	(9,305)	–
Project Kestrel	–	–	–	400,000	400,000
Property Fund	1,702,115	–	–	(675,831)	1,026,284
<i>Total designated funds</i>	<i>1,797,186</i>	<i>–</i>	<i>–</i>	<i>(348,521)</i>	<i>1,448,665</i>
General funds	259,261	2,596,242	(3,022,538)	348,911	181,876
<i>Total general funds</i>	<i>259,261</i>	<i>2,596,242</i>	<i>(3,022,538)</i>	<i>348,911</i>	<i>181,876</i>
<b>Total unrestricted funds</b>	<b>2,056,447</b>	<b>2,596,242</b>	<b>(3,022,538)</b>	<b>–</b>	<b>1,630,541</b>
<b>Total funds</b>	<b>2,062,143</b>	<b>2,596,242</b>	<b>(3,022,538)</b>	<b>–</b>	<b>1,635,847</b>

## General funds

General Funds are funds available for the purposes of the Institute to be spent as the Board of Trustees sees fit within the stated objectives of the charity. The Board of Trustees are free to set priorities and decide how and when to spend these funds, and they are not earmarked in any way.

**For the year ended 31st March 2024****19 Movement in funds – descriptions of funds****Purposes of restricted funds**

The Travel Award Memorial fund originated from a donation to provide travel awards to members, and typically make three or four awards per year.

**Purposes of designated funds**

The net value of fixed assets relating to Project Krestal is reflected in a designated fund. The amount is the actual expenditure incurred to date as at 31st March 2024.

Branch funds set aside to support branch activities

The Strategic Development fund comprises net proceeds of the sale of the Institute's former investment property. It is to support the future strategy of the Institute. 80% of dividend income and 20% of the movement on revaluation is allocated to the general fund.

The Project Kestrel Fund is monies set aside to support the development of a new CRM system and improved websites, to enhance the member experience and efficiencies of our internal processes.

**20 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2024 £	2023 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(158,119)</b>	<b>(426,296)</b>
Depreciation charges	2,010	142
Losses/ (gains) on investments	(98,293)	117,000
Dividends, interest from investments	(52,075)	(61,622)
(Increase)/decrease in debtors	(45,949)	–
Increase/(decrease) in creditors	(84,372)	–
<b>Net cash provided by / (used in) operating activities</b>	<b>(436,798)</b>	<b>(370,776)</b>

**21 Operating lease commitments**

The group's and the Institute's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	The group		The Institute	
	2024 £	2023 £	2024 £	2023 £
Within 1 year	82,824	128,760	82,824	120,887
2 – 5 years	–	210,800	–	81,267
	<b>82,824</b>	<b>333,753</b>	<b>82,824</b>	<b>202,154</b>

**22 Contingent liabilities**

The group and the charity had no contingent liabilities at the balance sheet date or the date of approval of these financial statements.

**23. Prior Year Restatement**

The prior year accounts included Database and Website in the tangible fixed asset table. This has been reclassified as intangible fixed asset in note 11.

The prior year accounts reclassified from Tangible Fixed Assets to Intangible Fixed Assets, Cost – £275,501, Depreciation – £275,501 and Net Book Value – Nil.

**24 Legal status of the Institute**

The Institute is a registered charity, Charity Commission number 1073396 and Scottish Charity Regulator number SC047057, and incorporated by Royal Charter, registration number RC000767.

 [www.landscapeinstitute.org](http://www.landscapeinstitute.org)

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 Landscape Institute

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Royal Charter number:  
RC000767

Charity number (England and Wales):  
1073396

Charity number (Scotland):  
SC047057

**Landscape  
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Inspiring great places