

Kew

PLANTS PEOPLE
POSSIBILITIES

Annual Report and Accounts

for the year ended 31 March 2007





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Annual Report and Accounts for the year ended 31 March 2007

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chapter 47, schedule 1, part IV,
paragraphs 39(7) and 40(4).

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The Royal Botanic Gardens, Kew is:

devoted to building and sharing knowledge so that people can benefit from plants and fungi – now and for generations to come.

700 people (including 200 in science and 200 in horticulture)

supported by 500 affiliated researchers, students and volunteers. Our impact is strengthened by partnership and collaboration in the UK and overseas.

a world-leader in plant science – and a major visitor attraction.

Governed by Trustees and sponsored by the UK's Department for Environment, Food and Rural Affairs (Defra) which champions sustainability. Funding also comes from visitor income and fundraising.

two stunning gardens – Kew Gardens (a World Heritage Site) and Wakehurst Place in West Sussex – these house Kew's collections, labs and the Millennium Seed Bank – and show the importance of plants in all our lives.

Kew's mission is:

to inspire and deliver science-based plant conservation worldwide, enhancing the quality of life.

Kew achieves results through:

surveys of plant diversity both overseas and in the UK, high quality scientific research and horticulture, publications – both scientific and popular, direct and digital access to the collections and information, education, capacity building and hands-on conservation activity; crucially the gardens also enable Kew to build public understanding and support for sustainability and plant conservation.

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Chairman's letter

At the very beginning of the year the Royal Family came to Kew Gardens to celebrate the 80th Birthday of Her Majesty the Queen in Kew Palace. It was a privilege for us to be part of such a truly special event. The occasion caused me to reflect on Kew's long heritage and the dramatic changes that have taken place in the UK during her reign. Most of us can enjoy the benefits of a strong economy and have many choices in the way we live our lives.

Yet over that half-century the world's population has expanded from 2.6 to 6.6 billion. In the same period, atmospheric CO₂ levels have increased from 315 to 380ppm. There is no longer any real doubt that emissions from human activity are contributing to climate change and to the loss of natural carbon sinks.

Damaged as it is, the world's plant life still offers humanity a strategic lifeline. Plants draw CO₂ from the air and turn it into food and other useful materials; plants also moderate climate and help to sustain cloud cover and rainfall. Governments around the world must bring an end to deforestation and take a long-term approach to land management that encourages planting and protects biodiversity. The developing world must also have the opportunity of economic growth and the solutions that bring these imperatives together have to be found.

The UK Government is taking the environmental threat extremely seriously and is working with the European Union and governments abroad to seek the international responses that are essential if we are to make progress. The Department for Environment, Food and Rural Affairs (Defra) is leading the way and, with other departments, has recently created the Office of Climate Change to enable effective cross-governmental action.

Kew, largely funded by Defra, is the world-leading organisation in plant science and conservation, and holds unique resources and expertise that should be harnessed to help meet the challenges ahead. We must respond to the very best of our ability.

The organisation is undoubtedly much fitter and more vibrant than ever but it also faces some serious problems, not least in finding the funds to bring the infrastructure up to date and maintain a World Heritage Site. And much more remains to be done if we are to deliver our full potential for mitigating climate change and the degradation of natural resources. Even though we are diligent fundraisers, we do very much need the substantial support that only government can provide.

In October, Kew welcomed its new Director, Professor Stephen Hopper. An internationally respected conservation biologist, Steve has considerable experience of transforming and running a botanic garden with strong public and science outputs. He

has already made rapid progress in assessing Kew's situation and has paid great attention to consultation with staff and stakeholders in sharpening Kew's focus by developing the new mission and strategy.

These form the backbone of our new Corporate Plan, and over the coming months Steve will be working with his restructured executive team to develop the detailed operational objectives and project plans that will take us through Kew's 250th anniversary in 2009 and on into the next decade. The pace of change is likely to accelerate and we can anticipate ever-more demanding times ahead.

This, of course, will keep up the pressure on everybody who works at Kew Gardens and Wakehurst Place and I want to thank them for their ongoing commitment to Kew, which never fails to impress. This year they have also been patient in facing an extended interval while new pay structures were being agreed, again reflecting basic difficulties in our funding arrangements arising from other priorities faced by Defra.

We remain very grateful to Defra's Ministers and officers, not only for the major funding that they provide but also for their enthusiasm and support in all our dealings with them – the Department has a strong sense of purpose.

I would also like to thank all those other organisations and individuals who have provided funds and support. Our volunteers, including many honorary research colleagues, are making an enormous contribution to our output and this is one of the few places where that can be formally acknowledged. The Trustees are also volunteers and I would like to thank the Board for their hard work and wisdom, this includes two Trustees, Denise Bradley and Baroness Hayman, who left us in 2006 for other important commitments. During the year we welcomed Marcus Agius, Professor Sir William Stewart and Professor Jonathan Drori to the Board.

There is much to do, but with the support of so many willing people I see the future as exciting and believe we are well positioned to make a real difference to the quality of life worldwide.



John Selborne
Chairman of Trustees

Director's review

By October, when I arrived at Kew, we were in the middle of a series of capital projects. The Wolfson Wing of the Jodrell Laboratory and the Sackler Crossing had opened, and the Herbarium extension and Shirley Sherwood Gallery were under way.

Therefore, my main focus was on the future. I wanted to get to know Kew, its capabilities, assets, strengths and weaknesses, and then establish a clear strategic framework to enable everyone who works at Kew to make the best possible contribution in the drive for a better future for the planet and for humanity.

We began with the mission statement. Extensive consultation showed a strong desire to produce a new statement that would be clear, easy to remember, and aligned to Kew's unique capabilities. I was delighted that 50 people who work at Kew Gardens and Wakehurst Place came to the first of our workshops, and that 340 staff and stakeholders responded to the subsequent surveys. Our new mission statement is at the front of this report.

In facing the challenges of climate change and other threats to the environment, we must all give more attention to plants. They underpin the living world and have a crucial but widely ignored role in the carbon cycle. For people everywhere, plants are a fundamental key to quality of life. Resilient as they are, many species are now threatened with extinction.

At the tropical African botany (AETFAT) conference in Cameroon, attended by 350 delegates and co-organised by Kew, I gained an insight into the effectiveness of Kew's contributions on the ground. An example was the lead role played by Kew in the African Plants Initiative website. This is a key part of the ALUKA project funded by the Andrew W. Mellon Foundation and launched at the conference. The website makes a wealth of information and images available to Africa's conservationists and researchers – helping to improve the identification of species, thus overcoming a serious obstacle in the management of conservation and sustainable use projects.

To achieve success we must work in strong partnerships, often with other botanic gardens because they are the key repository of local plant knowledge. It is worth noting that the majority of botanic gardens have only come into being since 1950 and by using Kew's resources and working together we can all achieve much more impact on the ground.

At the same time we should take heed that some of the world's other major gardens have recently received massive investment – Kew must not be left behind. There are four major areas that require large-scale investment: our heritage buildings, the IT and office infrastructure, science facilities and the visitor attraction.

As part of the Defra family, we work very closely with the Department, which is not only our main funder but is also striving to protect natural resources, limit climate change and mitigate its impacts – both in the UK and internationally. During

the year we have met twice with Secretary of State David Miliband; Ministers Lord Rooker and Barry Gardiner have also visited, as has Permanent Secretary Helen Ghosh. In September, Minister Ian Pearson came to Kew Gardens to announce the Government's position on climate change.

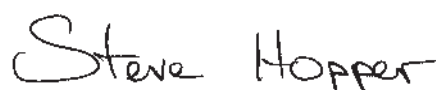
Our new Corporate Plan shows this strong alignment with Defra. The central element is a global plant conservation partnership programme with seven key activities that will maximise Kew's impact in tackling climate change and improving the quality of human life. This programme includes work to prevent deforestation (a huge threat in carbon emission terms), restoration ecology and a dynamic new public programme to energise public support for plants and sustainable living.

To increase the effectiveness and scope of our education and public services we used the services of a learning champion who engaged many parts of the organisation in the development of our new learning agenda. We now have a seven-team structure tasked to deliver specific sectors including schools and families, digital media and publishing, and gardens interpretation.

We have some way to go in bringing our digital output up to date and have recruited a web champion as part of the plan to create a new set of web and digital services to deliver Kew's output worldwide as part of the learning agenda.

Our immediate priorities for the coming year are to implement a broader management structure to better integrate science into our decision-making, and to develop the plans and targets that will enable Kew to fulfil its mission over the next twenty years.

I have not said a great deal here about the year's results as there is more detail in the body of the report, but the outputs were very good and they have been achieved while we have also been spending a great deal of time on the process of change and planning for the future. I want to thank everybody at Kew Gardens and Wakehurst, employees and volunteers (including the Chairman and Trustees), for all their extra efforts, and for the support they have given me.



Steve Hopper
Director

Management Commentary

Business aims and outcomes

Kew has a wide range of responsibilities and activities spanning the world of plant science and including public engagement with its mission. Coherence and clarity of purpose are established through six primary business aims:

- 1 Build the quality of Kew's collections and encourage access by others, so as to maximise their use and increase their scientific, utilitarian and conservation value.
- 2 Maximise the value of Kew's work for the conservation and sustainable use of plant diversity by building the relevance, quality and utility of information that Kew provides, and improving its dissemination through a focus on service, synthesis, partnership with others and effective use of technology.
- 3 Demonstrate the excellence of Kew's scientific work and maximise its impact by disseminating the results to the broadest possible professional audience.
- 4 Support Kew's own activities, and those of policy makers and collaborators in the UK and overseas, in the conservation and sustainable use of biodiversity, through partnerships, capacity building, joint research, training and advice.
- 5 Maximise the value of Kew's work for increasing public enjoyment and understanding of plant diversity and the need to encourage conservation and sustainable use.
- 6 Generate revenue to support Kew's activities, while also ensuring that Kew meets its responsibilities as public servants, and shares benefits arising from its scientific work in a fair and equitable way with its partners.

The outcomes from these business aims are:

- 1 Use of Kew's collections.
- 2 High quality, useful information that is relevant for purposes of conserving and utilising plant diversity sustainably.
- 3 Research that is recognised as excellent by scientific peers.
- 4 Significant contributions in support of conservation and sustainable use activities by collaborators.
- 5 Contributions to public education about conservation and sustainable use that have a significant impact.
- 6 Revenue.

Performance on these six outcomes is monitored with ten key measures as shown opposite.

Performance targets and results

Performance vs last year and target

Measure	Outcome 2005/06	Target 2006/07	Outcome 2006/07	±% vs Last year	±% vs Target	Target 2007/08
1 Total access to the behind-the-scenes collections	28,114	24,000	26,608	-5	+11	24,000
2a. Total visits to the Kew website (page views)	21,595,000	25,000,000	30,524,000	+41	+22	43,000,000
2b. Total research publications and compilations (calendar year) ¹	354	350	465	+31	+33	350
2c. Total species use, species conservation assessments and species conservation plans supported (calendar year)	5,482	3,200	3,848	-30	+20	4,000
2d. Total habitat conservation assessments supported through contributions of information or advice (calendar year)	19	9	12	-37	+33	9
3 Total publications in the highest impact scientific journals (calendar year) ¹	70	38	78 ²	+11	+105	40
4 Total staff contact days on projects with UK or overseas collaborators that contribute to the conservation and sustainable use of plant diversity through capacity building, joint research, training and advice	7,604	5,000	6,310	-17	+26	5,500
5a. Total visits to the gardens ³	1,906,764	1,790,000	1,836,470	-4	+3	1,858,000
5b. Total Friends of Kew	66,877	70,000	71,863	+7	+3	72,000
6 Total revenue generated £000	44,353	43,793	43,244	-3	-1	43,771

¹ Publications are reported by calendar year. Figures for earlier years have now been updated to include items published in the relevant year which were not recorded at the time.

² Based on citation index factors for 2005.

³ Visitor figures also include concerts, the ice rink, evening openings, etc. This makes the figures comparable with most other attractions.

Management Commentary continued

Performance targets and results continued

Performance over six years

Measure	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
1 Total access to the behind-the-scenes collections	20,773	25,454	28,448	25,889	28,114	26,608
2a. Total visits to the Kew website (page views)	5,020,000	6,910,000	8,834,000	12,297,000	21,595,000	30,524,000
2b. Total research publications and compilations (calendar year) ¹	402	420	457	399	354	465
2c. Total species use, species conservation assessments and species conservation plans supported (calendar year)	2,456	4,888	3,701	6,996	5,482	3,848
2d. Total habitat conservation assessments supported through contributions of information or advice (calendar year)	15	6	9	8	19	12
3 Total publications in the highest impact scientific journals (calendar year) ¹	22	16	45	68	70	78 ²
4 Total staff contact days on projects with UK or overseas collaborators that contribute to the conservation and sustainable use of plant diversity through capacity building, joint research, training and advice	3,082	4,875	4,561	5,135	7,604	6,310
5a. Total visits to the gardens ³	1,406,746	1,374,615	1,466,096	1,713,674	1,906,764	1,836,470
5b. Total Friends of Kew	58,966	60,800	62,380	64,292	66,877	71,863
6 Total revenue generated £000	30,484	27,025	36,219	38,660	44,353	43,244

¹ Publications are reported by calendar year. Figures for earlier years have now been updated to include items published in the relevant year which were not recorded at the time.

² Based on citation index factors for 2005.

³ Visitor figures also include concerts, the ice rink, evening openings, etc. This makes the figures comparable with most other attractions.

Commentary on performance against targets

1. Total access to the behind-the-scenes collections

Total figures were above target but below last year, visits to the Jodrell and Library being somewhat down. However, the Herbarium and Library participated successfully in the Open London event giving over 1,700 people an opportunity to see the scale of Kew's collections. Visits to the nurseries were up, May's public event being especially popular.

2a. Total visits to the Kew web site

Page views have again shown a dramatic increase although the growth levelled off towards the end of the year. Some growth was due to search engine 'crawlers'. For 2007/08, we will report website targets and results excluding crawlers, giving a more accurate view. Key achievements included the launch of a new suite of Millennium Seed Bank pages, the African Plants Initiative and the Monocot Checklist. The online Science Directory was another major project – soon to be available on the web.

2b. Total research publications and compilations

Kew publications cover many topics in botany, conservation and horticulture, and Kew has encouraged people to contribute in their own areas of expertise, achieving a good level of publication compared to similar organisations. In 2006, we recorded 465 papers, an excellent result compared to our regular annual target of 350. Our strategy is to maintain this level and concentrate on producing high-profile papers that will be published in those scientific journals with the greatest impact (measure 3).

2c. Total species use, species conservation assessments and conservation plans supported

The target for the year was surpassed. The Millennium Seed Bank generated the largest volume at 2,656 conservation plans related to seed banking. 500 species Conservation Assessments have been published compared to higher figures in the previous two years associated with the culmination of major projects in Cameroon. Species use figures from the Jodrell are now slightly lower but represent significantly larger projects, so activity is rising.

2d. Total habitat conservation assessments supported through contributions of information or advice

This measure covers comprehensive assessments of defined geographical areas, e.g. nature reserves or national parks, so numbers are modest and will fluctuate. This is another strong result, well above target. Output included field guides written for collectors working with the Millennium Seed Bank project, conservation plans in Anegada (British Virgin Islands) and Peru, Red Data listing of plants in Botswana, vegetation mapping in Brazil and Guinea Conakry, and other projects in Kenya and Papua.

3. Total publications in the highest impact scientific journals

Representation in prestigious journals reflects the esteem our research is accorded by peers. We measure impact by counting papers in journals that are cited most frequently by scientific authors, using a citation rating of 2.0 or higher. Ratings are fluid and a given journal may be in this category one year and not the next. Kew scientists are successfully placing their research in such journals. At the turn of the Millennium we produced 10-15 such papers p.a. This year's target was 38 and we published 78, of which 18 were in the 4.00-7.99 category and 12 in the 8.00 and higher range.

4. Total staff contact days on projects with UK or overseas collaborators that contribute to the conservation and sustainable use of plant diversity

Although below last year's outstanding result, 6,310 contact days is a very creditable achievement for 2006/07. It is 1,310 days more than our annual target, achieved in a year in which staff also successfully participated in a valuable and comprehensive audit of our scientific work. The long term rising trend in contact days continues to reflect Kew's greater investment in training students and partners at home and abroad.

5a. Total visits to the gardens

Total attendance was 4% down on the exceptional 2005/06 result; nonetheless it was the second best result ever reliably recorded. Wakehurst Place achieved an all-time record attendance. However, results for day-paying visitors were down on both 2005/06 and 2004/05. Other visitors matched the performance in 2005/06, with a notable increase in the number of Friends visits. Despite not matching the 2005 Chihuly programme, the seasonal festivals worked well. A wet August reduced the figures, and Christmas events suffered from miserable weather and increased competition in the ice rink market. Fortunately, the year improved with February's new Tropical Extravaganza festival and great weather in March.

5b. Total Friends of Kew

We exceeded the target of 70,000 members by 1,863 members. This was due to the successful recruitment of 20,000 new members within Kew and Wakehurst Place as well as improving the retention rate (79%).

6. Total Revenue Generated

Unfortunately, we did not quite achieve the target of £43.8m for Total Revenue Generated with the actual amount being £43.2m. The main reason for the shortfall was a reduction of Grant-in-aid and reduced visitor admissions income, caused by the lower number of day-paying visitors.

Management Commentary continued

Review of Activities

This was another highly successful year for Kew. We again exceeded nine of our ten performance targets and it has been a year of notable developments.

The most spectacular event came on 21 April, when Her Majesty the Queen celebrated her 80th birthday with her family at Kew Palace. The fireworks were stunning and the occasion set the scene for the heritage theme of Kew's summer programme. Working with Historic Royal Palaces (responsible for Kew Palace) we staged the "How Kew Grew" festival, with opportunities to climb the Pagoda and visit the newly refurbished Palace.

The Pagoda featured in the excellent coverage achieved with the BBC; news reports relating to climate change regularly included views from the top of its ten storeys. This exposure began in September 2006 when Minister Ian Pearson came to Kew to deliver Defra's position statement on climate change. Kew supported this by detailing manifestations of climate change: earlier spring flowering times and the arrival of new insect pests, notably those attacking oaks and horse chestnut trees.

The five-yearly Science Audit took place in June 2006. Each of the 19 science teams provided a detailed explanation of their work in a comprehensive intranet-based directory, and then presented to the audit group. The outcome was extremely positive and the Science Audit Report commended Kew on the marked and successful shift to integrated collaborative programmes, several of which are using leading edge technology for conservation goals.

At Wakehurst Place, the Millennium Seed Bank built further on its sharp increase in collection rates and is on track to achieve its 2010 goals. Collections are now coming in from 30 countries and the programme, focused on threatened habitats and species, is seeking to meet specific challenges caused by climate change. To date the project has trained nearly 1,000 people from around the globe, a major contribution to capacity building. During the year the MSB also demonstrated its capability by successfully germinating 200 year-old seeds found at the National Archives.

Important progress was made with Kew's science infrastructure. The new Wolfson Wing of the Jodrell Laboratory opened in June. Funded by the Wolfson Trust and Defra, the new wing increases floor space by 70%, adding over 2,000 square meters to a facility that has steadily grown in output since 1877. The expansion enables the integration of our Mycology and Economic Botany teams into the Jodrell, creating new synergies with the Molecular Systematics and Sustainable Uses of Plants groups.

These changes opened the way for the expansion of the other major science facility at Kew. In January ground was broken for the extension to the Herbarium and Library. This new wing will

provide sorely needed space for the growing stream of specimens that arrive every year. Projects continue to digitise key parts of the Herbarium collections and the two largest of these went online during the year. The African Plants Initiative was launched at the Cameroon AETFAT conference, a similarly ambitious project is now underway for Latin America; the online Monocots Checklist was completed at the end of 2006.

Major conservation activities included five Darwin Initiative funded projects in Cameroon, Mauritius, Mozambique, Peru and South Africa. Other large conservation projects took place in Anegada (a UK Overseas Territory in the Virgin Islands), Kenya, Botswana, and near mining projects in Brazil and Guinea Conakry.

A particularly beautiful addition was added to the attractions of Kew Gardens in May with the opening of The Sackler Crossing. This graceful, bronze and granite walkway weaves across Kew's lake to link the Temperate House and popular areas near the Thames. In September Kew won the 2006 RIBA/Arts Council Client of the Year award for its site planning and new buildings (notably the Davies Alpine House). At Wakehurst Place, David Bellamy opened a new wildlife hide, and the emphasis on a sustainable relationship with the Weald landscape took another step forward with the introduction of grazing sheep into the estate.

Wakehurst Place achieved another record attendance. As anticipated, total visitor numbers at Kew Gardens did not reach the record achieved last year with the Chihuly event but were nonetheless above target. Unfortunately, the number of day-paying visits was disappointing and this did impact on revenue. Membership, and visits by members, increased.

Future developments

Kew's new Director, Stephen Hopper, arrived in October and began a wide-ranging consultation process to set the course of future development. Replacing wording that had served for almost twenty years the new mission statement provides a more precise focus for the organisation in the global drive for a sustainable future for humanity.

Capital projects underway include the Shirley Sherwood Gallery for botanical art, the irrigation scheme and the Herbarium and Library extension. Defra is providing £7.6 million towards capital funding in 2007/08. This will bring Defra's capital contribution over four years to a total of £30.4 million.

On 1 April 2007 a new management structure came into being and the new executive will set out plans and performance targets for the major initiatives that will support the new programme.

Statutory information

History of the body and statutory background

The Board of Trustees of the Royal Botanic Gardens, Kew was established under the National Heritage Act 1983 and came into existence on 8 August 1983. From 1 April 1984 responsibility for the Royal Botanic Gardens, Kew was transferred from the Minister of Agriculture, Fisheries and Food (now Secretary of State for Environment, Food and Rural Affairs) to the Board of Trustees. Under the above Act, RBG Kew is a Non-Departmental Public Body with exempt charitable status.

Objectives

Subject to the provisions of the National Heritage Act 1983 the Board's general functions are to:

- carry out investigation and research into the science of plants and related subjects, and disseminate the results of the investigation and research;
- provide advice, instruction and education in relation to those aspects of the science of plants with which the Board is for the time being, in fact concerned;
- provide other services (including quarantine) in relation to plants;
- care for its collections of plants, preserved plant material, other objects relating to plants, books and records;
- keep the collections as national reference collections, ensure that they are available to persons for the purposes of study, and add to and adapt them as scientific needs and the Board's resources allow;
- afford to members of the public opportunities to enter any land occupied or managed by the Board, for the purpose of gaining knowledge and enjoyment from the Board's collections.

Results and appropriations

The accounts have been prepared in a form directed by the Secretary of State for Environment, Food and Rural Affairs, with the approval of Treasury, under Schedule I Part IV subsection 39(4) of the National Heritage Act 1983 and on the basis of the accounting policies set out in Note 2.

Total incoming resources for the year were £46.8m (2005/06 £48.8m) of which £25.2m (£25.5m) was Grant-in-aid from the Department for Environment, Food and Rural Affairs. Total resources expended were £45.4 m (£43.3m) leaving a surplus of £1.5m (£5.5m) prior to expenditure on fixed assets.

Total reserves increased to £110.9m (£105.7m). These include a substantial amount to reflect the value of certain land and buildings to which the Trustees do not have title (see below).

Land and buildings

The Board of Trustees do not hold title to the land and buildings used by the Royal Botanic Gardens, Kew, except for the Wellcome Trust Millennium Building and adjacent land at Wakehurst Place; the National Trust owns the freehold of the remaining land at Wakehurst Place. The land and buildings at the Kew Gardens site are owned by the Crown. The Board is liable to maintain and replace all the buildings that they use.

Information on land and buildings can be seen in Note 12.

Other fixed assets

Significant changes in other fixed assets are shown in Notes 12 and 13.

Investments

Investments held are in accordance with the Trustees' powers.

Payment to creditors

It is RBG Kew's policy to settle all invoices with its creditors within 30 days unless otherwise specified in the contract, and to observe the principles of CBI Code – Prompt Payments. During 2006/07 RBG Kew settled its debts on average in 30 days.

Reserves

The Reserves of the organisation are explained in Note 2 of the Accounts. The Board has agreed that the Unrestricted part of the Accumulated Reserves should not fall below a minimum of £1.5m to give the organisation the flexibility to cope with funding fluctuations. The Reserves Policy is reviewed on an annual basis. At present this fund stands at £9m and is being used to partly fund Kew's major capital programme.

Research and development

The Royal Botanic Gardens, Kew is concerned with major research programmes in Plant Anatomy, Biochemistry, Cytology, Physiology, Molecular Systematics, Taxonomy and Conservation and many other aspects of plant and fungal diversity studies. It co-operates with universities and botanical institutes throughout the world and publishes the results in the appropriate scientific journals.

Management Commentary continued

Statutory information continued

Foundation and Friends of the Royal Botanic Gardens, Kew

The Foundation and Friends of the Royal Botanic Gardens, Kew is a registered charity (registration no. 803428) which is independently administered. Its purpose is to provide support for Kew by the raising of funds for Kew's activities. It does this by attracting sponsorship for projects and through an active and growing membership, committed volunteers and by enhancing awareness of Kew's work. Membership at 31 March 2007 was 71,863.

RBG Kew did not support the organisation financially in 2006/07.

RBG Kew Enterprises Limited

RBG Kew owns 100% of the issued share capital of RBG Kew Enterprises Limited. This company carries out the following activities of RBG Kew: retailing, concerts, licensing, venue hire and commercial publications. Its results have been fully consolidated into the accounts of RBG Kew.

Board of Trustees

The membership of the Board of Trustees during the year is as follows. One Trustee is appointed by the Queen; the Chairman and other Trustees are appointed by the Secretary of State for Environment, Food and Rural Affairs.

Chairman

Lord Selborne KBE, FRS

Appointed by Her Majesty The Queen

Richard Laphorne CBE

Trustees

Marcus Agius (appointed 1 July 2006)

Tanya Burman

Andrew Cahn CMG

Richard Deverell

Professor Jon Drori (appointed 1 August 2006)

Professor H Charles J Godfray FRS

Professor Sandy Harrison

David Norman

Marion Regan

Professor Sir William Stewart FRS (appointed 1 July 2006)

Denise Bradley (resigned 2 June 2006)

Baroness Hayman (resigned 25 July 2006)

On appointment Trustees are briefed by Defra and offered induction by Kew to learn about the diverse areas of activity.

The Board of Trustees is responsible for agreeing the strategy of the organisation through approval of the Corporate Plan and the budgets. The Director is responsible for developing and implementing the strategy and for the day to day operation of the organisation in conjunction with the Director, Corporate Operations and Finance. The Corporate Plan is updated annually and following approval by the Board is submitted to the Department for Environment, Food and Rural Affairs for approval by the Secretary of State.



Lord Selborne (Chairman)



Marcus Agius



Tanya Burman



Andrew Cahn



Richard Deverell



Jon Drori

Trustees details

Mr Marcus Agius Group Chairman of Barclays PLC since 1st January 2007 and a Senior Independent Director of the BBC. Also Chairman of the Foundation and Friends of the Royal Botanic Gardens, Kew. Formerly: Chairman of Lazard London, Deputy Chairman of Lazard LLC, and Chairman of BAA plc.

Tanya Burman Currently a full time mother and a local resident. Formerly: Head of Development and Marketing at the Natural History Museum, Regional Director for the Royal Marsden Hospital Cancer Appeal, Fund Manager for bankers Lombard Odier. MA in Natural Sciences (Cantab), specialised in plant biochemistry.

Andrew Cahn CMC (Chairman of the Audit Committee) Chief Executive of UK Trade and Investment, a Department that is part of both the DTI and the FCO. Formerly: Director of Government and Industry Affairs at British Airways, official at MAFF, the Cabinet Office and the FCO, and Chef de Cabinet at the European Commission.

Richard Deverell is the Controller of BBC Children's responsible for all the BBC's services for children. Formerly: Head of BBC News Interactive – responsible for the BBC News websites, BBC Policy and Planning and management consultancy at the LEK partnership. MA Natural Science (Cantab) specialising in molecular biology.

Jonathan Drori CBE Director of Changing Media Ltd, a London consulting group. Visiting Professor at Bristol University, specialising in misconceptions in science and in the uses of technology for learning. Adviser to public bodies on new media and audience strategies. Previously: Director of Culture Online at the Department for Culture Media and Sport, Head of Commissioning for BBC Online, Head of Digital Media and Learning Channels. As an Executive Producer and Director, responsible for many television series in science, education and the arts.

Charles Godfray FRS is currently Hope Professor and Fellow of Jesus College, Oxford University. Formerly: Director of the NERC Centre for Population Biology and Professor of Evolutionary Biology at Imperial College London. He is a Fellow of the Royal Society and an honorary research fellow at the Natural History Museum and Rothamsted Research.

Sandy Harrison Professor of Climate Dynamics in Geographical Sciences at the University of Bristol. Member of the Terrestrial Observation Panel for Climate of the Global Climate Observing System and Global Terrestrial Observing System, Vice President of the INQUA Commission on Palaeoclimatology, on the Scientific Steering Committee for the Palaeoclimate Modelling Intercomparison Project, and on the Scientific Steering Committee for the IGBP-GAIM initiative for an Earth System Atlas.

Richard Laphorne CBE Chairman of Cable & Wireless plc, Morse plc and New Look Ltd. A Trustee of Calibre, a charity providing recorded books, and of Tommy's campaign.

David Norman (Chairman of the Finance Committee) Chairman of Norlan Resources Ltd and of The Royal Ballet School. Formerly: Chairman and Chief Executive of public UK and private manufacturing and service companies in the UK.

Marion Regan Managing Director of Hugh Lowe Farms Ltd – a family farming business, Director of KG Growers, member of NFU's Employment and Education Committee, a member of LEAF (Linking Environment and Farming) and Trustee of the East Malling Trust for Horticultural Research. Educated at Oxford and at the University of Maryland in the USA.

Lord Selborne KBE, FRS (Chairman of the Trustees) Chairman of Blackmoor Estate Limited, Chairman of the Foundation for Science and Technology, Chancellor of Southampton University. Formerly: President of the Royal Geographical Society, Chair of the Joint Nature Conservation Committee, Chair of the Agricultural and Food Research Council and Chair of the UK Chemicals Stakeholder Forum. Trustee of the John Innes Foundation and the Lawes Agricultural Trust, Kew Trustee 1993 to 1998.

Sir William Stewart FRS Currently Chairman of the Health Protection Agency. Formerly: Chief Scientific Adviser, Cabinet Office, and the first Head of the Office of Science and Technology. Founding Professor of Biological Sciences at the University of Dundee, Secretary of the Agricultural and Food Research Council, member of the Royal Commission on Environmental Pollution, President of the British Association for the Advancement of Science, President of the Royal Society of Edinburgh and a vice-President of the Royal Society. Educated at Dunoon Grammar School and Glasgow University.



Charles Godfray

Sandy Harrison

Richard Laphorne

David Norman

Marion Regan

William Stewart

Management Commentary *continued*

Statutory information *continued*

Director

The Director of the Royal Botanic Gardens, Kew until September 2006 was Professor Sir Peter Crane FRS, and from October 2006 was Professor Stephen Hopper.

Internal audit

The Board has appointed internal auditors who report to the Director as Accounting Officer and an Audit Committee constituted from members of the Board of Trustees. Their purpose is to review RBG Kew's systems of internal control and make recommendations for improvements through detailed reports on areas covered and an annual report summarising their work.

Advisors

Bankers

The Royal Bank of Scotland
26a The Quadrant
Richmond
Surrey, TW9 1DF

Auditor

Comptroller and Auditor General
National Audit Office

Solicitors

DLA
3 Noble Street
London, EC2V 7EE
Burgess Salmon
Narrow Quay House
Narrow Quay
Bristol, BS1 4AH

Disabled persons

RBG Kew supports the employment of disabled people wherever possible, by recruitment, by retaining all those who become disabled during their employment, and generally through training, career development and promotion.

Employee involvement

Consultations take place with employees' representatives so that the views of employees may be taken into account in making decisions which are likely to affect their interests.

Volunteers and donated services

Over 400 volunteers donated in excess of 34,000 hours to Kew and Wakehurst Place during 2006/07. From horticulture and science, to education and interpretation, our diverse volunteers bring a wealth of experience and vital support to staff across the organisation.

Successful partnerships with voluntary, community and public sector organisations have increased volunteer placements and opportunities for people with disabilities and those most likely to experience social exclusion.

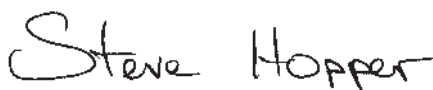
The newly established Employee Volunteering Programme is helping to promote environmental volunteering and bring our work to a wider audience whilst enhancing opportunities to work with the corporate sector.

The Accounting Officer confirms

- there is no relevant audit information of which the auditor is unaware;
- he has taken all the steps he ought to ensure the auditor is aware of all relevant audit information; and
- he has taken all the steps he ought to establish that the Royal Botanic Gardens, Kew's auditor is aware of the information.



Lord Selborne KBE, FRS
Chairman of the Board of Trustees
19 June 2007



Professor Stephen D. Hopper FLS
Director
19 June 2007

Statement of Trustees' and Director's responsibilities

Under Schedule 1 Part IV subsection 39(2) National Heritage Act 1983 the Board of Trustees of the Royal Botanic Gardens, Kew are required to prepare a statement of accounts for each financial year in the form and on the basis determined by the Secretary of State for Environment, Food and Rural Affairs, with the consent of the Treasury. The accounts are prepared on an accruals basis and must show a true and fair view of the Royal Botanic Gardens, Kew's and the group's state of affairs at the year end and of the group's incoming resources, application of resources and cash flows for the financial year.

In preparing the accounts the Trustees are required to:

- **observe the Accounts Direction issued by the Secretary of State for Environment, Food and Rural Affairs including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;**
- **make judgements and estimates on a reasonable basis;**
- **state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements; and**
- **prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Royal Botanic Gardens, Kew will continue in operation.**

The Accounting Officer for the Department for Environment, Food and Rural Affairs has designated the Director of the Royal Botanic Gardens, Kew as the Accounting Officer for the Royal Botanic Gardens. His relevant responsibilities as Accounting Officer, including his responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Officer Memorandum, issued by the Treasury and published in *Government Accounting*.

Statement on internal control

1_Scope of responsibility

As Accounting Officer, the Director has responsibility for maintaining a sound system of internal control that supports the achievement of RBG Kew's policies, aims and objectives, whilst safeguarding the public funds and assets for which he is personally responsible in accordance with the responsibilities assigned to him in Government Accounting. In addition, he is accountable to the principal Accounting Officer of the Department for Environment, Food and Rural Affairs (Defra) to enable her to discharge her overall responsibility for ensuring that RBG Kew, as a Defra Non-Departmental Public Body, has adequate financial systems and procedures in place.

2_The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of RBG Kew's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in RBG Kew for the year ended 31 March 2007 and up to the date of the approval of the Annual Report and Accounts, and accords with Treasury guidance.

3_Capacity to handle risk

Strategic leadership on risk management comes from the senior management team with oversight by the Audit Committee which is able to draw on the expertise of Trustees with experience of the private sector and other government bodies. Building on the new methodology developed in 2005/06, quarterly reviews of the main risks facing Kew were carried out and the updated Risk Register was reviewed by the Audit Committee in detail at their February meeting. It was fully endorsed. The Risk Strategy is available to all staff on the intranet along with a copy of the Risk Register and other guidance on risk.

4_The risk and control framework

Governance

RBG Kew embraces the principles and requirements of good corporate governance. The Board consists of 12 Trustees, 11 appointed by Defra and 1 by the Queen. There are two sub-committees of the Board – the Audit Committee and the Finance Committee, which also functions as the Remuneration Committee. On the Finance Committee there are 5 Trustees and on the Audit Committee 4 Trustees. Both the Finance and Audit Committees have written Terms of Reference and minutes of their meetings are submitted to the full Board and discussed as necessary. The Board of Trustees meets 6 times a year and

the Committees at least twice a year. The members of the Board are detailed in the Annual Report and there is a written Code of Conduct for them.

Defra is the sponsor Department for RBG Kew and there is an agreed Management Statement and Financial Memorandum which governs the relationship between the two organisations. Formal quarterly meetings take place between Defra officials and RBG Kew management and there is regular contact at other times. Defra is consulted during the development of the Corporate Plan each year and after final approval by the Trustees it is submitted to Defra. Monthly returns of income and expenditure are submitted to Defra and the Annual Report and Accounts are approved by the Secretary of State before laying before Parliament.

RBG Kew has an Internal Audit function which operates to the standards defined in the Government Internal Audit Standards. They submit regular reports which include the Head of Internal Audit's independent opinion on the adequacy and effectiveness of RBG Kew's system of internal control together with recommendations for improvement. The Audit Committee reviews all the reports and approves the management responses and action plans to deal with the issues raised. The Internal Auditors update the Audit Committee on progress on all action plan points not yet completed.

The Comptroller and Auditor General is the external auditor for RBG Kew as required by the National Heritage Act 1983. The National Audit Office subcontracts the audit work based on a tender process which involves RBG Kew in the selection.

RBG Kew has in place a Whistleblowers Policy and a Fraud Management Policy which are available to all staff on the intranet.

Risk strategy and risk management

With the wide range and complex network of stakeholders interested in RBG Kew, it is essential that Kew's approach to, and appetite for risk, is carefully assessed. The individual objectives of Kew are interconnected and, as a result, the achievement of each of the objectives can be influenced by the actions needed to deliver the other objectives. RBG Kew's approach to this has been to adopt a policy of well thought through risk taking to ensure an appropriate balance of inputs and a successful record of outputs against each objective.

In this context Kew has ensured that the risk management arrangements have been kept under constant review in recognition that good risk management will deliver better services, improve efficiency, help the reliability of decisions and support innovation. During 2005/06 RBG Kew rationalised its assessment of risks to concentrate on a small number of key risks that provide a focus for the Board and senior management team. The main actions and controls that help to mitigate the risks are detailed in the Risk Register along with clear responsibility and ownership for each of the controls.

The senior management team has responsibility for monitoring and oversight of the risk arrangements with oversight by the Audit Committee. The Audit Committee reviews the key risks on an exceptions basis at each meeting, and at one meeting each year, does a full review of all risks and mitigating actions and controls.

Strategy and planning

RBG Kew has a comprehensive Corporate Plan which covers five years but which is updated on an annual basis. The Plan sets out in detail the objectives and key performance measures of the organisation as well as the specific actions that will be taken to achieve them. The Plan is available to all staff on the intranet and is also available in full to the public on RBG Kew's internet site www.kew.org.

All staff are encouraged to contribute to the development of the Plan through their Head of Department. Drafts are put on the intranet and input invited. The Plan is reviewed by the Trustees at their December meeting and often at meetings prior to this. A final review is carried out and approval given at their February meeting. Defra's policies and priorities are specifically referred to during the planning process and Defra is consulted on the drafts to ensure RBG Kew's work is in line with Defra's strategies.

Change management

Throughout 2006/07 strengthening and clarification of the project and risk management arrangements has continued. The new Director has led a full debate on the Mission Statement and a new one agreed. The Strategies in the Corporate Plan are now being developed to tie in with the Statement. Following a review of internal governance, the senior team has evolved into the Corporate Executive and a wider Managers Forum has been set up.

Performance management

The staff performance management process within RBG Kew ensures that the organisation's goals are reflected by individual staff members' objectives and training plans. At the beginning of each year all staff meet with their line manager to agree their work and objectives for the year and identify any training needs, referring to the Corporate Plan to ensure their plans will contribute to RBG Kew's targets that are relevant to them. Regular contact is encouraged throughout the year and a formal review takes place after 6 months as well as at the end of the year.



Lord Selborne KBE, FRS

Chairman of the Board of Trustees

19 June 2007

The Key Measures for the organisation were first established in the 2001/02 Corporate Plan. They are reviewed each year to ensure they remain critical and relevant and are monitored throughout the year. The final results are set out in the Management Commentary. In addition to the Key Measures, each Plan includes details of the actions to be taken within all the activity programmes of the organisation to ensure that objectives and the Key Measures are achieved.

Project management

During 2006/07 RBG Kew has successfully progressed several major projects, including the Herbarium and Library extension and the Shirley Sherwood Gallery. This continues the good record over recent years. Alongside these successes, the project management arrangements have been further strengthened through training and development opportunities.

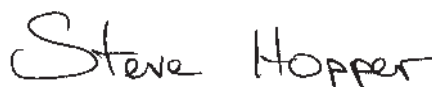
Equally the practices for project documentation including project initiation documents, project plans and risk registers have been further enhanced. Risk assessments are carried out on all major projects.

5_Review of effectiveness

As Accounting Officer, the Director has responsibility for reviewing the effectiveness of the system of internal control. His review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the senior managers within RBG Kew who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

As described above, RBG Kew has a comprehensive Internal Audit function and their work identified no significant internal control issues during the year.

The Director and the Chairman of the Board of Trustees have been advised on the implications of the result of the Director's review of the effectiveness of the system of internal control by the Board and the Audit Committee. A plan to address weaknesses and ensure continuous improvement of the system is in place.



Professor Stephen D. Hopper FLS

Director

19 June 2007

Remuneration Report

Remuneration Policy

The remuneration of the Director is set by the Remuneration Committee, a sub-committee of the Board of Trustees.

In reaching its recommendations, the Committee has regard to the following considerations:

Performance

Affordability

The Director's salary is reviewed on an annual basis.

Service Contracts

RBG Kew appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Kew Directors' appointments are open-ended until they reach retirement age. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the current Kew Director.

Salary

'Salary' includes gross salary; performance pay or bonuses; the post holder is not entitled to overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

This report is based on payments made by Royal Botanic Gardens, Kew and thus are recorded in these accounts in full.

Benefits in kind

The post holder does not receive any benefits provided by the employer and treated by HM Revenue & Customs as a taxable emolument.

Remuneration (audited)

	2006/07	2006/07	2005/06	2005/06
	Salary	Benefits in kind	Salary	Benefits in kind
Professor Sir Peter Crane (part year)	£93,182	£0	£152,810	£0
Professor Stephen Hopper (part year)	£62,073	£0	£0	£0

Pension benefits (audited)

	Accrued pension at age 60 as at 31/3/07 and related lump sum	Real increase in pension and related lump sum at age 60	CETV at 31/3/07	CETV at 31/3/06	Real increase in CETV	Employer contribution to partnership pension account
Professor Sir Peter Crane	£9,492 plus lump sum of £28,476	£616 plus lump sum of £1,849	£181,963	£165,703	£10,849	N/A
Professor Stephen Hopper	£868 plus lump sum of £0	£0	£15,414	£0	£13,597	N/A

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 October 2002, civil servants may be in one of three statutory based 'final salary' defined benefit schemes (classic, premium, and classic plus). The schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Retail Prices Index. New entrants after 1 October 2002 may choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium and classic plus. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly in the same way as in classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a selection of approved products. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website

www.civilservice-pensions.gov.uk



Lord Selborne KBE, FRS

Chairman of the Board of Trustees

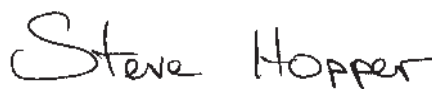
19 June 2007

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003/04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements and for which the CS Vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.



Professor Stephen D. Hopper FLS

Director

19 June 2007

Certificate and Report

Royal Botanic Gardens, Kew

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements of the Royal Botanic Gardens, Kew for the year ended 31 March 2007 under the National Heritage Act 1983. These comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the Consolidated Cashflow Statement and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Board of Trustees, the Director of the Royal Botanic Gardens, Kew, and auditor

The Board of Trustees and Director of the Royal Botanic Gardens, Kew, as Accounting Officer, are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the National Heritage Act 1983 and directions made thereunder by the Secretary of State for Environment, Food and Rural Affairs and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Trustees' and Director's Responsibilities.

My responsibility is to audit the financial statements and the part of the remuneration report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the National Heritage Act 1983 and directions made thereunder by the Secretary of State for Environment, Food and Rural Affairs. I report to you whether, in my opinion, certain information given in the Annual Report, which comprises the Chairman's letter, the Director's review and the Management Commentary is consistent with the financial statements. I also report whether in all material respects the expenditure, income and resources funded by grant-in-aid have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Royal Botanic Gardens, Kew has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by relevant authorities regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Royal Botanic Gardens, Kew's compliance with HM Treasury's guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Royal Botanic Gardens, Kew's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Board of Trustees and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Royal Botanic Gardens, Kew's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure, income and resources funded by grant-in-aid have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

Audit Opinion

In my opinion:

- the financial statements give a true and fair view, in accordance with the National Heritage Act 1983 and directions made thereunder by the Secretary of State for Environment, Food and Rural Affairs, of the state of the Royal Botanic Gardens, Kew's and the group's affairs as at 31 March 2007 and of the incoming resources and application of resources of the group for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the National Heritage Act 1983 and directions made thereunder by the Secretary of State for Environment, Food and Rural Affairs; and
- information given within the Annual Report, which comprises the Chairman's letter, the Director's review and the Management Commentary is consistent with the financial statements.

Audit Opinion on Regularity

In my opinion, in all material respects, the expenditure and income and resources funded by Parliament have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

John Bourn

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

26 June 2007

Royal Botanic Gardens, Kew_statement 1

Consolidated Statement of Financial Activities for the year ended 31 March 2007

	Notes	Unrestricted £'000	Restricted £'000	Endowment £'000	2006/07 Total £'000	2005/06 Total £'000
Incoming resources						
Incoming resources from generated funds						
Grant-in-aid	3	25,200	–	–	25,200	25,537
Grants, gifts & donations	4	815	7,851	–	8,666	9,321
Activities for generating funds – trading	5	5,058	–	–	5,058	5,999
Investment income	6	527	22	–	549	617
Income resources from charitable activities	7	7,365	–	–	7,365	7,364
Total incoming resources		38,965	7,873	–	46,838	48,838
Costs of generating funds – trading	9	(3,810)	–	–	(3,810)	(4,707)
Net incoming resources available for charitable applications		35,155	7,873	–	43,028	44,131
Charitable activities						
Research and conservation	9	26,288	7,890	–	34,178	31,949
Visitor activities	9	7,283	–	–	7,283	6,551
Governance costs	9	110	–	–	110	120
Total charitable costs		33,681	7,890	–	41,571	38,620
Notional cost of capital	2	(3,677)	(108)	(7)	(3,792)	(3,544)
Net (outgoing)/incoming resources after notional cost of capital		(2,203)	(125)	(7)	(2,335)	1,967
Reversal of notional cost of capital		3,677	108	7	3,792	3,544
Net incoming/(outgoing) resources		1,474	(17)	–	1,457	5,511
Gains on investment assets: Unrealised		–	5	9	14	50
Revaluation of tangible assets		3,763	1	–	3,764	3,346
Net movement in reserves		5,237	(11)	9	5,235	8,907
Reserves at 1 April		102,424	3,095	190	105,709	96,802
Reserves at 31 March	17	£107,661	£3,084	£199	£110,944	£105,709

All activities arise from continuing operations.
The Notes on pages 25 to 31 form part of these accounts.

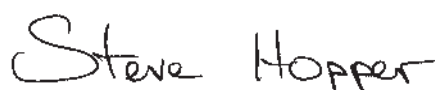
Royal Botanic Gardens, Kew_statement 2

Balance Sheets 31 March 2007

	Notes	Royal Botanic Gardens, Kew		Consolidated	
		2007 £'000	2006 £'000	2007 £'000	2006 £'000
Fixed assets					
Tangible assets	12	101,768	95,961	101,768	95,961
Investments	13	626	612	301	287
		102,394	96,573	102,069	96,248
Current assets					
Stocks of goods for sale		–	–	860	727
Debtors	15	6,965	6,113	6,585	5,930
Cash at bank and in hand		6,568	7,973	7,379	8,260
		13,533	14,086	14,824	14,917
Creditors: amounts falling due within one year	16	(4,983)	(4,950)	(5,949)	(5,456)
Net current assets		8,550	9,136	8,875	9,461
Total assets less current liabilities		£110,944	£105,709	£110,944	£105,709
Reserves					
Unrestricted	17	107,661	102,424	107,661	102,424
Restricted	17	3,084	3,095	3,084	3,095
Endowment	17	199	190	199	190
		£110,944	£105,709	£110,944	£105,709



Lord Selborne KBE, FRS
Chairman of the Board of Trustees
19 June 2007



Professor Stephen D. Hopper FLS
Director
19 June 2007

Royal Botanic Gardens, Kew_statement 3

Consolidated Cash Flow Statement for the year ended 31 March 2007

	2006/07 £'000	2005/06 £'000
Net cash inflow from operating activities	3,758	3,906
Returns on investments	549	617
Capital expenditure and financial investment	(5,188)	(8,461)
Decrease in cash at bank	£(881)	£(3,938)

a_Reconciliation of net incoming resources to net cash inflow from operating activities

	2006/07 £'000	2005/06 £'000
Net incoming resources	1,457	5,511
Depreciation	2,143	2,046
Loss on sale of tangible fixed assets	81	39
Loss on revaluation of fixed assets	921	12
Increase in stock	(133)	(126)
Increase in debtors	(655)	(1,990)
Increase/(decrease) in creditors	493	(969)
Less investment income	(549)	(617)
	£3,758	£3,906

b_Analysis of cash flows**Capital expenditure and financial investment**

Payments to acquire tangible fixed assets	(5,198)	(8,470)
Receipts from sales of tangible fixed assets	10	9
	£(5,188)	£(8,461)

Management of liquid resources

Decrease in short term cash deposits	£-	£-
--------------------------------------	----	----

c_Reconciliation of net cash flow to movement in net funds

	2006/07 £'000	2005/06 £'000
Decrease in cash in period	(881)	(3,938)
Cash inflow from decrease in liquid resources	-	-
Movement in net funds in the period	(881)	(3,938)
Net funds at 1 April	8,260	12,198
Net funds at 31 March	£7,379	£8,260

d_Analysis of net funds

	1 April 2006 £'000	Cash Flow £'000	31 March 2007 £'000
Cash at bank and in hand	8,260	(881)	7,379
Liquid resources	-	-	-
Net Funds	£8,260	£(881)	£7,379

Notes to the accounts_year ended 31 March 2007

1_Form of accounts

As stated in the Statutory Information, these accounts have been prepared in the form directed by the Department for Environment, Food and Rural Affairs. Without limiting the information given, the accounts meet the accounting and disclosure requirements of applicable accounting standards so far as those requirements are appropriate, and comply with the Statement of Recommended Practice, Accounting and Reporting by Charities 2005.

2_Accounting policies

Accounting Convention

The accounts are prepared under the modified historical cost convention and fixed assets and investments are shown at their value to the business by reference to current costs.

Basis of Consolidation

The consolidated financial statements consolidate the financial statements of the Royal Botanic Gardens, Kew and its subsidiary RBG Kew Enterprises Limited for the year ended 31 March 2007.

Expense Allocation

Indirect costs have been allocated to the headings in the Statement of Financial Activities on the basis of headcount except for computer costs which have been allocated on the basis of computer numbers. Governance costs include the costs of strategic planning, the Annual Report and Accounts, audit and Trustees' expenses.

Government Grants

Grant-in-aid including capital grant is credited to income in the year in which it is received. Grant for the purchase of capital items is transferred to a capital grants reserve from which it is released as the assets are depreciated.

Income from Activities and Generated Funds

Income is accounted for on a receivable basis, net of VAT.

Land and Buildings

The Board of Trustees does not hold title to the land and buildings used by the Royal Botanic Gardens, Kew except for the Wellcome Trust Millennium Building and the land it is situated on. The remaining land and buildings are owned by the Crown. As required by the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP) revised in 2005, existing buildings and their associated land used for fundraising or administration purposes plus the Wellcome Trust Millennium Building, were valued and capitalised on the Balance Sheet (see Note 12).

Land and buildings are revalued every 5 years by professionally qualified valuers, on the basis of either open market value for existing use or depreciated replacement cost. The first professional revaluation was carried out during 2001/02 and a new revaluation has been carried out for 2006/07. In between professional revaluations, values are updated using indices provided by the professional valuers.

The Board of Trustees consider that the cost of obtaining valuations for all the other existing buildings at 31 March 2007, which are all heritage assets, would be onerous compared to the benefit to the readers of the Accounts and therefore no value has been placed on these as allowed by the SORP. Expenditure on new buildings over £250,000 is capitalised.

Collections

The Board of Trustees consider that the cost of obtaining valuations for all existing collections would be onerous compared to the benefit to the readers of the Accounts and therefore no values have been placed on these as allowed by the SORP. New items to the collections costing more than £2,000 are capitalised, except for additions to the living collections which are written off in the year of acquisition. Collections are unlikely to depreciate and are expected to have a life in excess of 50 years so no depreciation is provided against them. Impairment reviews of these collections will be undertaken.

Other Fixed Assets

Other fixed assets are stated at their value to the business by reference to current costs. Historic costs are not disclosed as required by the SORP as, in accordance with Treasury Non-Departmental Public Bodies Guidance, this adds no information of value to the Accounts. Capital items costing less than £2,000 are written off to other direct costs (Note 11) in the year of purchase. All other capital expenditure is capitalised as fixed assets.

2_Accounting policies *continued*

Depreciation

Depreciation is provided on all fixed assets, except land and collections, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Buildings between 20 and 80 years

Gardens equipment between 5 and 20 years

Scientific equipment:

Laboratory equipment over 10 years

Computer and photographic equipment
between 4 and 10 years

Office equipment over 5 years

Motor vehicles over 5 years

Copyrights year of purchase

Notional cost of capital

Notional cost of capital is calculated at 3.5% of the average capital employed by RBG Kew in the year.

Pensions

Pension arrangements are described in Note 21 to the accounts. Pension contributions payable by RBG Kew are expensed as incurred.

Investments

Investments are stated at current market value at the balance sheet date. Valuations are kept up-to-date such that when investments are sold there is no gain or loss arising. As a result the Statement of Financial Activities only includes unrealised gains and losses arising from the revaluation of the investment portfolio throughout the year. As explained in the fixed asset accounting policy note, historical cost disclosures have not been provided.

Stocks

Stocks are valued at the lower of cost and net realisable value which is considered to be equivalent to their value to the business.

Net Liquid Resources

Liquid resources comprise short term cash deposits.

Reserves

Reserves are analysed under the headings Unrestricted, Restricted and Endowment Funds.

Restricted Funds

These are funds which have been given to RBG Kew for specific uses.

Endowment Funds

These are capital funds where Trustees have no power to convert the capital to income. However, the income generated by these funds can be used for the purposes for which the endowment was given.

Accumulated Reserves

The Board of Trustees, with the approval of the Secretary of State for Environment, Food and Rural Affairs, may undertake certain activities the proceeds from which, together with donations and funds from other sources, including those profits of RBG Kew Enterprises Limited which have been covenanted to RBG Kew, but excluding Grant-in-aid, are taken to the Accumulated Reserves. These funds may be used at the Board's discretion within the terms of section 24 of the National Heritage Act 1983.

Revaluation Reserve

This represents the cumulative difference between historic and current costs of fixed assets.

Taxation

The Royal Botanic Gardens, Kew is an exempt charity as a consequence of Schedule 5 subsection 4 of the National Heritage Act 1983. RBG Kew Enterprises Limited covenants most of its profits to the Royal Botanic Gardens, Kew and consequently only a small amount of taxation may be payable, mainly due to timing differences. The Royal Botanic Gardens, Kew and RBG Kew Enterprises Limited are group registered for VAT purposes and are able to recover part of their input VAT.

3 Grant-in-aid

	2006/07	2005/06
	£'000	£'000
Total Grant-in-aid received from Defra during the year	£25,200	£25,537

4 Grants, gifts and donations

	2006/07	2005/06
	£'000	£'000
Income received from RBG Kew Foundation	2,387	4,995
Millennium Seed Bank project income	3,715	2,461
Other project income	2,063	1,616
EU project income	320	152
Grant for maintaining Wakehurst Place	71	69
Donations	110	28
	£8,666	£9,321

5 Activities for generating funds – trading

	2006/07	2005/06
	£'000	£'000
Retailing	3,112	3,531
Commercial Development (i)	1,946	2,468
	£5,058	£5,999

(i) Commercial Development consists of concerts, licensing, venue hire and commercial publishing.

6 Investment income

	2006/07	2005/06
	£'000	£'000
Interest receivable	540	608
Charities Official Investment Fund	9	9
	£549	£617

All interest receivable is from cash at bank and short term cash deposits.

7 Incoming resources from charitable activities

	2006/07	2005/06
	£'000	£'000
Admissions	4,953	5,114
Catering contracts	963	932
Education charges	134	134
Rents receivable	93	95
Sale of fixed assets	10	9
Other income from third parties (i)	1,212	1,080
	£7,365	£7,364

(i) Other income from third parties consists of supplies made of goods and services from, amongst other things, consultancies, provision of photographs, reproduction fees and identification services.

8 Key performance target – total revenue generated

RBG Kew had a Key Performance Target for Total Revenue Generated in 2006/07 of £43.8m. Actual Revenue Generated, as defined for this target, was £43.2m. The decrease is due to the cut in Grant-in-aid and the reduced visitor generated income.

9 Resources expended

	Staff Costs	Depreciation	Other Direct Costs	Allocated Support Costs	2006/07 Total	2005/06 Total
	£'000	£'000	£'000	£'000	£'000	£'000
Trading costs	1,416	29	2,365	–	3,810	4,707
Research and conservation	13,434	1,626	6,497	12,621	34,178	31,949
Visitor activities	2,319	488	3,405	1,071	7,283	6,551
Governance costs	49	–	–	61	110	120
Support Costs	4,961	–	8,792	(13,753)	–	–
	£22,179	£2,143	£21,059	£–	£45,381	£43,327
Note	10	12	11			

10 Trustees' remuneration and staff costs**a Trustees' remuneration**

Trustees do not receive any remuneration for their services.

Travelling and subsistence expenses of 1 Trustee (2005/06 3) have been charged at cost as part of other direct costs – Note 11.

b Employees with earnings above £60,000

Number of employees at:	2006/07	2005/06
£60,000 – 69,999	5	7
£70,000 – 79,999	3	2
£90,000 – 99,999	3	–
£100,000 – 109,999	–	1
£150,000 – 159,999	–	1

c Staff salaries and social security, including the Director

	2006/07	2005/06
	£'000	£'000
Salaries	17,951	17,443
Social security costs	1,361	1,321
	19,312	18,764
Staff pensions – Note 21	2,867	2,673
	£22,179	£21,437

d The average weekly number of employees during the year analysed by function

	2006/07	2005/06
Botanical science	246	224
Horticulture and public education	213	222
Visitor services and marketing	46	45
Information services	67	74
Support services and estates management	74	75
Directorate	13	10
RBG Kew Enterprises Ltd	58	54
	717	704

11_Other direct costs

	2006/07 £'000	2005/06 £'000
Cost of sales	1,719	2,276
Materials	3,284	2,863
Direct project costs	2,236	2,336
Repairs and maintenance	2,933	3,023
Minor new building works	2,522	2,272
Hire charges	297	327
Rates and utilities	1,367	1,044
Trustees' travel and subsistence	1	1
Staff travel and subsistence	534	562
General services	4,160	3,827
Bad debt provisions	45	27
Professional fees – audit	28	30
– other	1,010	1,243
Revaluations	923	13
	£21,059	£19,844

Unrecovered VAT for the year of £306,000 has been charged against these accounts (2005/06 £376,000).
No other fees were paid to the external auditors.

12_Tangible assets_Royal Botanic Gardens, Kew and Consolidated

	Land	Dwellings	Buildings	Collections	Gardens Equipment	Scientific Equipment	Office Equipment	Motor Vehicles	Grant Aided Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Valuation									
At 1 April 2006	22,311	13,559	66,563	20	2,993	7,511	145	858	113,960
Additions	–	–	4,352	–	402	431	–	13	5,198
Disposals	–	–	–	–	(130)	(614)	(2)	(302)	(1,048)
Revaluation	6,745	(42)	(3,930)	–	61	152	3	(10)	2,979
At 31 March 2007	29,056	13,517	66,985	20	3,326	7,480	146	559	121,089
Depreciation									
At 1 April 2006	–	2,626	8,821	–	1,125	4,751	102	574	17,999
Charge for the year	–	226	929	–	238	648	14	88	2,143
Disposals	–	–	–	–	(103)	(580)	3	(277)	(957)
Revaluation	–	(380)	538	–	13	(14)	2	(23)	136
At 31 March 2007	–	2,472	10,288	–	1,273	4,805	121	362	19,321
Net book value									
At 31 March 2007	£29,056	£11,045	£56,697	£20	£2,053	£2,675	£25	£197	£101,768
At 31 March 2006	£22,311	£10,933	£57,742	£20	£1,868	£2,760	£43	£284	£95,961

(a) Fixed assets with a net book value of £91k were disposed of during the year for £10k.

(b) As explained in Note 2 existing buildings at 31 March 2001 that were not used for fundraising or administration purposes have not been capitalised. There are over 250 buildings on the Kew site including the magnificent public glasshouses – The Palm House, The Temperate House and the Princess of Wales Conservatory. The age range of the buildings is also extensive, stretching from the 19th Century and throughout the 20th Century.

(c) The valuations of the land and buildings were carried out by Powis Hughes & Associates, Chartered Surveyors, and Fanshawe, Chartered Quantity Surveyors. The valuations were made on an existing use basis at 31 March 2007 and were prepared in accordance with the Royal Institution of Chartered Surveyors Appraisal and Valuation Manual. The land was valued at £28,770,000 and the buildings at £63,145,000.

13_ Investments

	Royal Botanic Gardens, Kew		Consolidated	
	2007	2006	2007	2006
	£'000	£'000	£'000	£'000
Valuation				
At 1 April	612	562	287	237
Revaluation	14	50	14	50
At 31 March	£626	£612	£301	£287

Investments at 31 March are analysed as follows:

	Royal Botanic Gardens, Kew		Consolidated	
	2007	2006	2007	2006
	£'000	£'000	£'000	£'000
RBG Kew Enterprises Limited	325	325	-	-
Charities Official Investment Fund	301	287	301	287
	£626	£612	£301	£287

14_ Trading subsidiary

The subsidiary undertaking is as follows:

Name_RBG Kew Enterprises Limited

Registered in_England & Wales

Activity_Retailing and commercial development

Proportion of shares held_Ordinary shares 100%

_Redeemable shares 100%

A summary of the results of the subsidiary is shown below.

All values are at historic costs.

	Note	2006/07 £'000	2005/06 £'000
Turnover		4,981	5,849
Cost of sales		(1,779)	(2,323)
Gross profit		3,202	3,526
Net other expenses	1	(2,263)	(2,341)
Interest receivable		29	35
Net profit		968	1,220
Gift Aid paid to RBG Kew		(968)	(1,220)
Profit for year		£-	£-

	2007 £'000	2006 £'000
Balance sheet		
Current assets	1,932	1,503
Current liabilities	(1,607)	(1,178)
	£325	£325
Share capital and reserves	£325	£325

Note 1 Other expenses are stated after £0 income (2005/06 £150,000) from Orange plc for sponsorship of the Millennium Seed Bank project.

15_ Debtors

	Royal Botanic Gardens, Kew		Consolidated	
	2007	2006	2007	2006
	£'000	£'000	£'000	£'000
Trade debtors	679	415	843	797
Prepayments and accrued income	2,307	2,212	2,404	2,316
Owed by subsidiary	641	670	-	-
Owed by RBG Kew Foundation	2,664	1,914	2,664	1,913
Owed by Central Government Departments	153	219	153	219
Travel advances to staff	46	37	46	37
Staff loans	10	9	10	9
Value added tax	465	637	465	639
Total debtors	£6,965	£6,113	£6,585	£5,930

16_ Creditors: Amounts falling due within one year

	Royal Botanic Gardens, Kew		Consolidated	
	2007	2006	2007	2006
	£'000	£'000	£'000	£'000
Trade creditors	-	296	3	325
Accruals	3,661	3,096	3,836	3,365
Other	1,322	1,558	2,110	1,766
Total creditors	£4,983	£4,950	£5,949	£5,456

17_ Statement of reserves_Royal Botanic Gardens, Kew and Consolidated

	At 1 April 2006 £'000	Income £'000	Expenditure £'000	Revaluation £'000	At 31 March 2007 £'000
Unrestricted					
Government Capital Grants	23,837	4,688	(1,152)	–	27,373
Capital Revaluation Reserve	69,786	–	(1,955)	3,763	71,594
General	8,801	34,277	(34,384)	–	8,694
Total Unrestricted	102,424	38,965	(37,491)	3,763	107,661
Restricted					
Capital Grants	2,339	510	(48)	–	2,801
Capital Revaluation Reserve	(1)	1	–	1	1
Donations	354	110	(187)	5	282
Projects	403	7,252	(7,655)	–	–
Total Restricted	3,095	7,873	(7,890)	6	3,084
Endowment					
Scott-Marshall	187	–	–	9	196
Robin Spare Book Fund	3	–	–	–	3
Total Endowment	190	–	–	9	199
Total Reserves	£105,709	£46,838	£(45,381)	£3,778	£110,944

The Capital Grants fund represents monies given by third parties for specific projects which are used to purchase capital equipment. It is released as the assets are depreciated or are disposed of.

The Donations fund represents money given mainly by members of the public for specific purposes ranging from the purchase of books for the Library to money to support different parts of the gardens. There are over 30 different accounts within Donations.

Projects are where RBG Kew receives money from third parties to fund various activities such as specific areas of research, developments in the gardens, restoration of buildings etc, much of this money coming via the Foundation. There were over 70 such projects this year.

The income from the Scott-Marshall endowment is to be used to provide travel scholarships for horticultural staff at RBG Kew.

The income from the Robin Spare Book Fund is to be used to purchase books for the School of Horticulture library at RBG Kew.

18_ Analysis of net assets between reserves

	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Reserves balances at 31 March are represented by:				
Tangible assets	98,966	2,802	–	101,768
Investments	–	102	199	301
Current assets	12,439	2,385	–	14,824
Creditors	(3,744)	(2,205)	–	(5,949)
	£107,661	£3,084	£199	£110,944

19_ Analysis of reserves

	Unrestricted £'000	Restricted £'000	Endowment £'000	Total £'000
Capital Grants				
– Government	27,373	–	–	27,373
– Other capital grants	–	2,801	–	2,801
Accumulated Reserves	8,694	246	110	9,050
Revaluation Reserve	71,594	37	89	71,720
	£107,661	£3,084	£199	£110,944

20_ Capital grants

	Other Grants £'000	Government Grants £'000	Total £'000
Historic net book value of fixed assets at 1 April 2006	2,339	23,837	26,176
Acquired during the year with Grant-in-aid	–	4,688	4,688
Acquired during the year with capital grants	510	–	510
	2,849	28,525	31,374
Less historic depreciation – Tangible assets	(48)	(1,117)	(1,165)
Release on assets disposed of during the year	–	(35)	(35)
Historic net book value of fixed assets at 31 March 2007	£2,801	£27,373	£30,174

21_Pension commitment

The staff of the Royal Botanic Gardens, Kew are employed by the Trustees and they are eligible to be members of the Principal Civil Service Pension Scheme, PCSPS. This is an unfunded multi-employer defined benefits scheme to which the conditions of the Superannuation Acts 1965 and 1972 and subsequent amendments apply.

RBG Kew's contributions to the PCSPS are affected by a surplus or deficit in the scheme but as it is a multi-employer scheme RBG Kew is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. A full actuarial valuation was carried out by the Scheme Actuary, Hewitt Bacon Woodrow, in March 2003 and details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk). For 2006/07 contributions of £2,798,000 were paid to the Paymaster General at rates which ranged from 17.1% to 25.5% depending on salary. The Scheme Actuary reviews employer contributions every four years following a full scheme valuation.

RBG Kew Enterprises operates a Group Personal Pension Plan for its employees, which is a defined contribution scheme. It made pension contributions of £69,000 to this scheme during the year. 50 staff were members of the defined contribution scheme at 31 March 2007 and the remaining staff were members of the PCSPS.

22_Commitments

Construction contracts on two capital projects totalling £14.1m were partially complete at 31 March 2007.

There were no other major capital commitments at 31 March 2007.

23_Related party transactions

RBG Kew has dealings with the Department for Environment, Food and Rural Affairs and its sponsored bodies, and other Government Departments and their sponsored bodies.

As stated in the Statutory Information the purpose of the Foundation and Friends of the Royal Botanic Gardens, Kew is to provide support for Kew and, as shown in Note 4, £2.4m was received in 2006/07 (2005/06 £5.0m).

Mr Richard Laphorne was formerly a Director of Orange plc. This company has a contract with RBG Kew Enterprises Ltd to sponsor the Millennium Seed Bank project and this year £0 (2005/06 £150,000) was received.

Enquiries about the Trustees' Register of Interests should be sent to the Head of Legal and Governance, Royal Botanic Gardens, Kew, Richmond, Surrey, TW9 3AB.

24_Financial instruments

FRS 13 – Derivatives and other Financial Instruments, requires disclosure of the role financial instruments have had during the period in creating and changing the risks an entity faces in undertaking its activities. Because RBG Kew's activities are financed mainly by Government Grants and visitor income, it is not exposed to the degree of financial risk faced by business entities. In addition, RBG Kew has no powers to borrow funds and only a limited number of transactions are in foreign currency. Financial assets and liabilities are generated by day to day operational activities and are not held to change the risks facing RBG Kew in undertaking its activities.

25_Financial Statements authorisation

These Financial Statements were authorised by the Accounting Officer for issue to Defra on 20 June 2007.

Royal Botanic Gardens, Kew_Five year financial summary

Summary Statement of Financial Activities

	2002/03	2003/04	2004/05	2005/06	2006/07
	£'000	£'000	£'000	£'000	£'000
Incoming resources					
Grant-in-aid	16,629	24,783	24,899	25,537	25,200
Grants, gifts and donations	4,208	4,443	5,921	9,321	8,666
Income from activities	8,202	9,248	10,707	13,363	12,423
Investment income	526	526	669	617	549
Total incoming resources	29,565	39,000	42,196	48,838	46,838
Resources expended					
Charitable expenditure	26,813	32,123	35,079	38,620	41,571
Cost of generating funds	2,570	2,863	3,603	4,707	3,810
Total resources expended	29,383	34,986	38,682	43,327	45,381
Net incoming resources	182	4,014	3,514	5,511	1,457
Unrealised movements on investments	(57)	23	20	50	14
Revaluation of tangible assets	7,830	3,049	5,139	3,346	3,764
Net movement in reserves	7,955	7,086	8,673	8,907	5,235
Reserves at 1 April	73,088	81,043	88,129	96,802	105,709
Reserves at 31 March	£81,043	£88,129	£96,802	£105,709	£110,944

Summary Balance Sheet

	2003	2004	2005	2006	2007
	£'000	£'000	£'000	£'000	£'000
Fixed assets	70,650	77,131	86,488	96,248	102,069
Current assets	13,115	16,272	16,739	14,917	14,824
Creditors	(2,722)	(5,274)	(6,425)	(5,456)	(5,949)
Total assets less current liabilities	£81,043	£88,129	£96,802	£105,709	£110,944
Unrestricted	78,277	85,469	94,273	102,424	107,661
Restricted	2,638	2,517	2,372	3,095	3,084
Endowment	128	143	157	190	199
Total reserves	£81,043	£88,129	£96,802	£105,709	£110,944

Corporate information

Health and safety statement

The Royal Botanic Gardens, Kew recognises the importance of managing health and safety risks, and does this by an effective Health and Safety Management System. Its commitment is made known to all new staff, who receive copies of the General Statement on Health and Safety on arrival. This and all other Health and Safety policies are available to staff on the intranet and on paper via line managers. The Statement makes clear the commitment of the Trustees, as the employers, to ensuring a safe workplace for their employees and visitors. Easy to read information on Health and Safety is included in the Staff Handbook, which is issued to all staff. Information on key health and safety activities for the year is published in the corporate Activity Plan, which is updated annually and is available on Kew's intranet. Responsibility for day-to-day activity rests with the Director and Heads of Department. Heads of Department submit annual Departmental action plans, and report on progress at the end of the year. The Director conducts a review of progress in the autumn.

This review is based on the assurance arising from the health and safety management system comprising the departmental risk analyses and action plans; guidance to management; a programme of independent audits of specific areas and unscheduled observation exercises by the Corporate Health and Safety Co-ordinator. During 2006-07, an external audit was conducted into the management of health and safety risks associated with Events, and appropriate recommendations made and actioned. Such review enables the Director to assure the Board of Trustees that an appropriate system is in place.

Activities identified as involving the most significant risk to staff include working at height (notably in arboriculture and work on fragile roofs), use of field machinery, use and storage of chemicals, and fieldwork in remote locations. Systems are in place to control the risks from these activities, and are reviewed regularly. There have been no significant incidents resulting from these activities in the last year. The visitors to Kew most likely to have an accident are children under the age of 10, playing in the popular Climbers and Creepers play area, but the majority of these suffer only minor bumps.

Staff receive health and safety training when appointed, and as their work changes. Refresher training is also provided within Departments as appropriate. Specialist training for First Aiders, Fire Wardens and other key competencies is arranged by the Corporate Health and Safety Co-ordinator. During 2006, the Corporate Health and Safety Co-ordinator passed the NEBOSH National Diploma in Occupational Health and Safety.

The Local Health and Safety Committee meets twice a year, and is the forum where the Safety Representatives of the three recognised Trade Unions and Director can discuss issues or concerns. The Trade Union representatives have the

opportunity to raise issues with the Director at other times as well. Trade Union Safety Representatives are consulted on all new policies and procedures. The Trade Union Safety Representatives receive information about accidents so they can carry out their own investigations. Staff are routinely involved in risk assessments of activities which they undertake.

In the reporting year April 2006 to March 2007, eight accidents were reported under RIDDOR. Five involved members of staff, and three involved visiting members of the public. None of the accidents were fatalities. During this period, there were a total of 1.8 million visitors to Kew and Wakehurst Place (including evening events and private functions), and the average number of RBG Kew staff was 717 (permanent and short-term appointments). This compares with seven accidents reported under RIDDOR last year, when there were 1.9 million visitors (including evening events and private functions).

No enforcement notices have been served on RBG Kew, nor were there any convictions for health and safety offences.

Citizens Charter statement

As public servants we have a duty to serve the public well and, as a leading visitor attraction with two important sites, we must also meet the needs of an increasingly competitive and demanding market. Our Customer Charter sets out a comprehensive set of standards that govern the quality of our visitor attractions (at Kew and Wakehurst Place) and the access and information available to visitors. It also covers visitor care and complaints procedures.

At the same time, Kew is possibly the world's leading centre for information on plant diversity and we respond to an astonishingly wide variety of enquiries from a host of different and very diverse users. Accordingly, the Charter defines our role in handling public enquiries.

We use visitor surveys to monitor performance. Free information leaflets, including a map, are given to visitors on entry. These leaflets include a survey form and we analyse the results on an ongoing basis. Our stated and very demanding aim is to achieve 80% of visitors stating that their visit was 'very enjoyable' and 60% rating value for money as 'excellent'. This year we again achieved 85% on enjoyment. Value for money fell to 35% 'excellent' and 37% 'good' giving an overall 72% positive compared to 79% last year. We believe this to be acceptable by comparison with industry norms, and particularly in view of significant and essential price rises since the targets were established.

During the year we continued our feedback and training programme to involve front-line staff in setting improved standards for visitor care.

Corporate information continued

Kew is a member of the Association of Leading Visitor Attractions (ALVA), a body that represents those organisations receiving over a million visits each year. ALVA has developed robust bench-marking surveys to monitor, and thus improve, quality and Kew has played an active role in this process. During the year Kew continued to actively participate in the ALVA 'mystery guest' scheme.

Kew's Customer Charter is available from the Ticket Offices at Kew and Wakehurst Place and on the Internet at www.kew.org/aboutus/charter.pdf

Diversity statement

The statistical information presented here is largely based on an analysis of data carried out in June 2006 and data previously analysed in May 2005. A further survey planned for 2006/07 will instead be carried out in 2007/08 to ensure the appropriate resource and time can be devoted to it.

Policy

Kew is committed to ensuring that those employed within the organisation (on a paid or voluntary basis) are assisted in using and developing their skills, potential and sense of self-worth, regardless of their gender, race, colour, national origin, religious beliefs, sexuality, marital status, age or disability. Kew's policies and practice also ensures that no job applicant receives less favourable treatment on the grounds laid out above. Kew actively monitors diversity to help identify opportunities for progress. This includes revising policies and practices in line with changes to legislation, working with line managers to support staff and volunteers in the workplace and increasing staff awareness through informal education initiatives, structured training and publication of diversity and equality materials.

Ethnicity

Based on our last analysis carried out in June 2006, the percentage of non-white employees for Kew is currently 4.9% (with a 16% non-response rate) which represents a decrease of 2.4% on the previous figures. This compares with the overall UK Civil Service figures of 8.1%. Across England, the population is 7.9% non-white but in London, the non-white population is approximately 29%.

Gender

The total number of males and females at Kew are almost equal with slightly more females than males (56% females and 44% males). This is consistent with the gender split across England where 51% of the population is female. The gender split aged 16-74 currently in employment in England is 46% female and 54% male; the ratio is reversed at Kew.

Looking at gender distribution by band, 75% of all the female employees at Kew are Band C or lower compared with 57% of male employees. At Band F or Director level, female employees make up 27% of the group or 14 employees. More females than males are employed in the science, commercial and support departments, but the reverse is true in the Horticulture and Public Education department.

Working patterns

Kew recognises that diversity encompasses different working strategies. 16% of all employees work part-time and are represented at each Band level. Part-time working is practised by both genders – 80% by female employees and 20% by male employees. A variety of flexible working arrangements are in place throughout the organisation including the practice of flexi-time.

Disability

The last formal survey of staff that contained a disability section (2001) saw 21 respondents define themselves as disabled under the DDA definition. Since that time, the organisation has supported a large group of staff, students and volunteers across all functional areas with a range of adjustments to ensure a positive work experience at Kew. Recent legislative changes have also driven the development of strategies for further inclusion and education across the organisation.

Publications

We achieved an excellent level of publication in higher impact journals during the year.

By convention, publications are always reported for the calendar year and, during 2006, our staff and honorary research colleagues produced or co-authored the 465 publications that are listed on the following pages.

Among these papers, those 78 marked with an asterisk were published in journals with a citation impact factor (CIF) greater than 2.

- Achoundong, G. & Cheek, M. (2005 [2006]). Two further new species of *Rinorea* (Violaceae) from Cameroon. *Kew Bulletin* 60(4): 581-586.
- Agyili, J., Sacande, M. & Kouame, C. (2006). *Garcinia kola* Heckel. Forest & Landscape Denmark. Available at http://en.sl.kvl.dk/upload/garcinia_113.pdf
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- Atkins, S.** (2006). The genus *Stachytarpheta* (Verbenaceae) in Brazil. Royal Botanic Gardens, Kew. 112 pp.
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- Bachman, S.** – see under **Rico Arce, M.L.**
- Bailey, K.** – see under Clarke, J.
- Baker, W.J.** (2006). Palm Research in 2005. *Palms and Cycads* 50: 152-154.
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