

THE GARDEN CLASSROOM

England & Wales · Charity number 1168587

Details

Status Registered

Legal form Charitable company

Company number [06759008](#)

Registered 2016-08-03

Register [View on the Charity Commission register](#)

Contact

Address Newington Green Park Building
2 Newington Green
London
N1 4RF

Phone 02072880188

Email info@thegardenclassroom.org.uk

Website www.thegardenclassroom.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:(A) TO ADVANCE EDUCATION, PARTICULARLY AMONGST CHILDREN, YOUNG PEOPLE AND FAMILIES FROM INNER CITY AREAS, BY PROVIDING CREATIVE OUTDOOR EXPERIENCES THAT INSPIRE AND EDUCATE WHILE NURTURING A RESPECT FOR THE NATURAL ENVIRONMENT;(B) TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR SUCH CHILDREN, YOUNG PEOPLE AND FAMILIES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE AND ENABLING THEM TO ENJOY THE PHYSICAL, EMOTIONAL AND SOCIAL BENEFITS THAT COME FROM HAVING A CONNECTION WITH NATURE.

Activities: The Garden Classroom delivers high quality activities in natural environments. Education, recreation and community activities are at the heart of what TGC does. It connects people with nature and with each other, in nature, and cultivates an interest in the natural world. Outdoor learning & recreation in natural environments, countryside projects and camping are at the heart of TGC's service.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage, Recreation
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£831,074	£738,052	£199,978	8
2024-08-31	£691,328	£711,202	£106,956	15
2023-08-31	£575,241	£571,181	£126,829	8
2022-08-31	£499,336	£556,215	-	-
2021-08-31	£472,789	£501,044	-	-

Trustees

Name	Role	Appointed
Raakesh Patel	Chair	2021-04-27
Galeemah Adams		2018-12-05
Jessica Martin		2024-01-26
Kirsten Snelling		2024-01-26
Mehul Desai		2024-09-26
Rachel Metcalf		2024-09-26
Sarah Victoria Jain		2018-12-05
Staci Nakayama		2024-09-26
VIKRAM JAIN		2017-02-05

THE GARDEN CLASSROOM

England & Wales - Charity number 1168587

Accounts

REGISTERED COMPANY NUMBER: 06759008 (England and Wales)
REGISTERED CHARITY NUMBER: 1168587

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025
FOR
THE GARDEN CLASSROOM

bk plus Limited
Chartered Certified Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

THE GARDEN CLASSROOM

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FOR THE YEAR ENDED 31 AUGUST 2025

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THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Garden Classroom (TGC) is a multi award-winning charity based in North East London. We offer a wide range of high quality nature connection experiences to some of the most nature-deprived people in the UK.

Our mission is to inspire a life-long love of nature in the people we work with: for its proven, multifaceted benefits to wellbeing, for its capacity to offer new ways to connect with peers and learning, and to cement their stake in the future of local urban green spaces and the world beyond.

The charity is run by a diverse and highly skilled board of trustees and an experienced, energetic team of outdoor learning professionals, working for equitable access to nature.

We deliver a variety of programmes across our five departments, each providing complementary approaches to furthering this mission.

1. Education

Curriculum-linked outdoor learning for literacy, maths, science, geography, food, drama and PSHCE.

Climate Change for Kids & Sustainability Now whole-school programmes to embed learning and behaviour change in these vital subjects.

Time to Grow (pilot) a whole-year programme with hands-on learning about pollination, growing, harvesting and cooking.

Bee education sessions using our active hives to show children the value of our most prolific pollinators.

2. Urban Forest School

Weekly UFS sessions a minimum 10 week programme per class group (average 20 week) for primary aged children who visit a local green space and participate in a wide range of Forest School activities with highly qualified facilitators.

Beach School (pilot) children visit the shore at St Leonards on Sea for hands-on learning about ecology and food.

3. Countryside

Day visits to farms for primary school classes to learn about the seasons, experience a working farm and connect with how food is produced.

Residential trips 1-4 night stays for primary children in the autumn and summer in Sussex and Kent. Children engage in a wide range of expertly led activities and eat fresh, delicious food, whilst experiencing the world away from screens.

4. Community

Little Seedlings a free, weekly, drop-in stay and play for 0-5s and their grown ups, full of nature-based play, outdoor crafts, stories and healthy snacks.

Life School (pilot) in partnership with Hackney School of Food to boost the confidence of children requiring SEMH support who are preparing to begin secondary school.

Green Guardians community gardening across Islington's neglected green spaces. This has evolved to include a new community food growing programme.

Wellbeing Walks expertly guided ambles through the green spaces of Islington and a chance to connect with nature and make new friends over tea and cake for those who are 50+.

5. Training

Forest School Training building capacity in the urban environmental education workforce.

Bursaries for global majority candidates to access training in Forest School Leadership and Art in Nature.

CPD Workshops and INSET training in outdoor learning for teachers and leaders at schools, nurseries and federations.

Outdoor First Aid essential for outdoor learning leaders.

Corporate Events focusing on team building and contributing to the community, in the outdoors.

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

Our Volunteers

Volunteers are essential to the work and services of TGC. Among other services they provide:

- Direct support for TGC's Education, Urban Forest School, Community and Countryside programmes.
- Strategic support from time to time with our operational activities, e.g. financial advice, systems advice.

All volunteers who work directly with our beneficiaries are DBS checked and receive a thorough induction and training prior to starting including knowledge of our child and vulnerable adult safeguarding policies and procedures.

Thank you to all our volunteers!

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

STRATEGIC REPORT

Achievements and performance

Charitable activities

This year saw our founder CEO, Marnie Rose, move on to new, exciting ventures after 16 years growing TGC from a tiny, grassroots organisation to one that brings quality outdoor programmes to over 10,000 urban people each year.

Amy Haworth, a member of our senior team with over 12 years' experience working with TGC, stepped into the leadership role at the start of the year and oversaw a continuation of the growth and success we have experienced, including:

1,879 sessions delivered (15% increase on previous year)
40,823 2-hour visits recorded (4% increase on previous year)
10,984 beneficiaries reached (<1% decrease on previous year)

Not only did we increase our activity, including piloting new programmes, we improved our organisational stability by increasing our unrestricted reserves and solidified our priorities and purpose: delivering on the aims of the first of a three-year strategy covering 2024-2027. This included new key organisational performance indicators to objectively measure the effectiveness of our work against this plan. For example:

Reaching high needs groups:

82% of the schools we worked with had above national average pupil premium levels.

Deepening our impact:

37% of schools booked more TGC sessions than in the previous year.
Individual beneficiaries attended 5% more sessions on average this year.

High quality activities:

100% of beneficiaries said they would recommend TGC to others.
92% of beneficiaries said TGC activities enhanced their wellbeing.

Income

Our typical funding model has consisted of an approximately 50/50 split between traded income (predominantly from schools), and fundraised grant income. Both these funding sources have been destabilised in recent years with a significant proportion of schools operating in a deficit and a number of trusts and foundations "spending out", closing suddenly or significantly restructuring their giving.

Despite these challenges, in 2024-25 we increased our turnover by 20%. We achieved this by retaining repeat custom, increasing our fundraising activity, and diversifying our income, predominantly through Social Investment.

Sessional Traded Income

Schools pay a subsidised fee towards the programmes their children attend. In 24-25 roughly a quarter of inner London schools remained in deficit with no improvement on the previous year. This means there continues to be considerable financial pressure on our main customer base. Despite this, we increased our traded income by 10% from 23-24. This was achieved primarily through increased activity.

Fundraised Income

In 24-25, we continued to prioritise excellent relationships with funders and securing multi-year funding where possible. We raised 30% more than the previous year from trusts and foundations, corporate and individual supporters, including through Social Investment.

Social Investment

With support from Access Reach we were able to secure over £90,000 from Social Investment in the form of grants.

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

Looking Forward

We aim to deliver the plans outlined in year two of our strategy including deepening our work in Hackney, working with new groups of beneficiaries including secondary pupils and newly resettled people, and embedding successful 24-25 pilots into our regular annual programme of activities. We seek to continue to build our unrestricted reserves to cover three months operational costs by the end of 2027. We aim to significantly develop our Social Investment to support operational costs over the long-term to cover from other sources.

Charitable Activity

Please refer to our [2024-25 Impact Report](#) for full details of our charitable activity this year.

Financial review

Financial position

In 24-25 income was £831,073 (23-24 £691,328) and expenditure was £739,500 (23-24 £711,202) creating a surplus of £91,573 (23-24 loss -£19,874).

Investment policy and objectives

The Trustees have considered the most appropriate policy for investing surplus funds and have found that bank deposit accounts provide the appropriate combination of security, accessibility, and income growth.

Reserves policy

The trustees consider it prudent to maintain an adequate level of unrestricted reserves to cover the Charity's contractual commitments and provide sufficient working capital and to accumulate funds towards the costs of achieving future objectives of the Charity.

As at the year end, accounts showed funds of £198,529 (2024 - £106,956), of which £134,756 (2024 - £67,475) was restricted or in an asset fund. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £67,540 (2024: £35,255).

TGC has successfully completed the first of a three year plan to bring the level of unrestricted reserves to three months operational costs by the end of 2027. The trustees have reviewed the circumstances of the charity for the foreseeable future and are of the view that the charity is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Garden Classroom is a registered charity and company limited by guarantee and not having a capital divided by shares. It is also known locally as the acronym 'TGC'.

The company was incorporated on 26th November 2008 and is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association. The organisation registered as a charity with the Charity Commission on 3rd August 2016.

The charity is established under written Articles (filed 3rd August 2016) that established the objects and powers of the charity. The charity registration number is 1168587 and the company registration number is 06759008.

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Individuals are sought who have an interest in one or more areas of work of TGC and can offer areas of specialism where appropriate. After a three-year term (as registered at Companies House and the Charity Commission), trustees / directors are able to retire from office or may proffer to extend their term for a further period deemed suitable by fellow trustees. A trustee / Director shall cease to hold office if (s)he is absent without permission of the Directors from all their meetings held within a period of six consecutive months, and the directors resolve that his / her office be vacated.

Organisational structure

The Board of Trustees (who are also Directors) shall not be less than three. The charitable company is organised so that trustees meet at least five times a year as a board with termly sub-committees to discuss health, safety and wellbeing; safeguarding; finance and fundraising. Here any major risks to which the charity is exposed are reviewed and systems and procedures are established to manage those risks. If the need arises, there will be occasional extra meetings to discuss issues or challenges, which arise unexpectedly. Trustees host an annual Away Day with the Senior Management Team to discuss the development and implementation of the development plan and to inform the decisions made by trustees about the future direction of the charity.

The daily operations are the responsibility of the CEO, who has overall leadership for the various activities projects and reports formally, on a regular basis, to the board of trustees.

Induction and training of new trustees

New trustees / directors are inducted to fully understand the work and culture of TGC and are provided with information on the roles and responsibilities of trustees / directors. They are also required to read key documents i.e. Charity Commission guidance on 'How To Be A Good Trustee'. The trustees maintain a good working knowledge of charity and company law and best practice by attendance at charity and company courses run by outside providers. New trustees are given copies of the Memorandum and Articles of Association as filed at Companies House and the Charity Commission.

Wider network

The charity has partnerships with the following charities and organisations with which it co-operates in pursuit of its charitable objectives:

- London Borough of Islington
- London Borough of Hackney
- Council for Learning Outside of the Classroom
- King Henry's Walk Garden
- Boomaars family
- Ryewell Wood
- Falconhurst Estate
- Hackney School of Food
- ITC first
- Kinship in Nature

Risk management

The trustees actively review the major risks which the charity faces on a regular basis, and believe that our multi-year strategy for increasing unrestricted reserves, combined with continued annual review of the controls over key financial systems will provide sufficient resources in the event of adverse circumstances. The trustees have also examined the operational and business risks faced by the charity through a regularly updated Risk Register and confirm that they have established systems to mitigate the significant risks.

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06759008 (England and Wales)

Registered Charity number

1168587

Registered office

Newington Green Park Building
2 Newington Green
Islington
London
N1 4RF

Trustees

Ms G Adams
M M Desai (appointed 26/9/2024)
V Jain
Miss J Martin
Miss R Metcalf (appointed 26/9/2024)
Miss S Nakayama (appointed 26/9/2024)
R Patel
Miss K A Snelling
Ms S V Jain
Dr T M Willy (appointed 26/9/2024) (resigned 4/2/2025)

Company Secretary

Miss K A Snelling

Independent Examiner

Dr Shona F Wardrop C.A.
bk plus Limited
Chartered Certified Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Senior Management Personnel

Amy Haworth - Chief Executive Officer (Interim)
Senior Managers: Rohan Knox, Siri O'Neal, Millie Darling (resigned 10th April 2025), Sarah Davies.

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Banks

The Co-operative Bank
Skelmersdale
WN8 6WT

CAF
30 Old Broad Street
City of London
London
EC2N 1HT

Lloyds
98 Victoria Street
London
SW1E 5JL

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors,
on 21st April 2026 and signed on the board's behalf by:



.....
R Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GARDEN CLASSROOM**

Independent examiner's report to the trustees of The Garden Classroom ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shona Wardrop

Dr Shona F Wardrop C.A.
The Institute of Chartered Accountants of Scotland

bk plus Limited
Chartered Certified Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 22 April 2026
Date:

THE GARDEN CLASSROOM**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,142	108,000	121,142	140,745
Charitable activities	4				
Charitable activities		388,738	320,683	709,421	547,191
Investment income	3	67	-	67	2,002
Other income		<u>444</u>	<u>-</u>	<u>444</u>	<u>1,390</u>
Total		<u>402,391</u>	<u>428,683</u>	<u>831,074</u>	<u>691,328</u>
EXPENDITURE ON					
Raising funds	5	66,934	-	66,934	48,533
Charitable activities	6				
Charitable activities		<u>308,387</u>	<u>362,731</u>	<u>671,118</u>	<u>662,669</u>
Total		<u>375,321</u>	<u>362,731</u>	<u>738,052</u>	<u>711,202</u>
NET INCOME/(EXPENDITURE)		27,070	65,952	93,022	(19,874)
Transfers between funds	15	<u>68,370</u>	<u>(68,370)</u>	<u>-</u>	<u>-</u>
Net movement in funds		95,440	(2,418)	93,022	(19,874)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>39,481</u>	<u>67,475</u>	<u>106,956</u>	<u>126,830</u>
TOTAL FUNDS CARRIED FORWARD		<u>134,921</u>	<u>65,057</u>	<u>199,978</u>	<u>106,956</u>

The notes form part of these financial statements

THE GARDEN CLASSROOM**BALANCE SHEET****31 AUGUST 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	67,380	-	67,380	4,226
CURRENT ASSETS					
Debtors	13	10,108	-	10,108	17,845
Cash at bank and in hand		<u>86,245</u>	<u>65,057</u>	<u>151,302</u>	<u>101,206</u>
		96,353	65,057	161,410	119,051
CREDITORS					
Amounts falling due within one year	14	(28,812)	-	(28,812)	(16,321)
NET CURRENT ASSETS		<u>67,541</u>	<u>65,057</u>	<u>132,598</u>	<u>102,730</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>134,921</u>	<u>65,057</u>	<u>199,978</u>	<u>106,956</u>
NET ASSETS		<u>134,921</u>	<u>65,057</u>	<u>199,978</u>	<u>106,956</u>
FUNDS	15				
Unrestricted funds				134,921	39,481
Restricted funds				<u>65,057</u>	<u>67,475</u>
TOTAL FUNDS				<u>199,978</u>	<u>106,956</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st April 2026
and were signed on its behalf by:

The notes form part of these financial statements

THE GARDEN CLASSROOM

BALANCE SHEET - continued
31 AUGUST 2025

A handwritten signature in black ink, appearing to read 'R Patel', is positioned above a horizontal line.

R Patel - Trustee

The notes form part of these financial statements

THE GARDEN CLASSROOM**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>119,541</u>	<u>(47,347)</u>
Net cash provided by/(used in) operating activities		<u>119,541</u>	<u>(47,347)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(69,512)	(3,539)
Interest received		<u>67</u>	<u>2,002</u>
Net cash used in investing activities		<u>(69,445)</u>	<u>(1,537)</u>
 Change in cash and cash equivalents in the reporting period		 50,096	 (48,884)
Cash and cash equivalents at the beginning of the reporting period		<u>101,206</u>	<u>150,090</u>
 Cash and cash equivalents at the end of the reporting period		<u>151,302</u>	<u>101,206</u>

The notes form part of these financial statements

THE GARDEN CLASSROOM

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	93,022	(19,874)
Adjustments for:		
Depreciation charges	6,358	2,467
Interest received	(67)	(2,002)
Decrease/(increase) in debtors	7,737	(5,365)
Increase/(decrease) in creditors	<u>12,491</u>	<u>(22,573)</u>
Net cash provided by/(used in) operations	<u>119,541</u>	<u>(47,347)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/24 £	Cash flow £	At 31/8/25 £
Net cash			
Cash at bank and in hand	<u>101,206</u>	<u>50,096</u>	<u>151,302</u>
	<u>101,206</u>	<u>50,096</u>	<u>151,302</u>
Total	<u>101,206</u>	<u>50,096</u>	<u>151,302</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grant Income

Grants are credited to the SoFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or the funding is performance related.

Where entitlement to grants receivable is dependent on fulfilment of conditions within the charity's control, the income is recognised where there is sufficient evidence that conditions will be met.

Grants supporting core activities of the charity and with no specific restrictions placed on their use are included with donations and legacies. Grants that have specific restrictions placed on their use are included within income from charitable activities.

Donations and Legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and there the amount can be reliably measured.

Contract Income

Income from charitable activities includes income recognised as earned (as the related goods and services are provided) under contract.

Investment Income

Investment income is included when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1. ACCOUNTING POLICIES - continued

Expenditure

Expenditure is classified under the following activity headings:

- a) Cost of raising funds comprises costs of seeking grants and donations.
- b) Expenditure on charitable activities includes expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities.

Irrecoverable VAT is charged as a costs against the activity for which the expenditure was incurred.

Allocation and apportionment of support costs

Support costs are those functions which assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programme and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in the notes to the accounts.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets costing more than £700 are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1. ACCOUNTING POLICIES - continued

Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the charity is not recognised in the main body of the financial accounts, but detail is contained in the Trustees' report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic value on the open market; a corresponding amount is then recognised in expenditure in the period of receipt, providing that it can be measured reliably.

Judgements and key sources of estimation uncertainty

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

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

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

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

Financial Liabilities

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

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	27,142	6,086
Grants	<u>94,000</u>	<u>134,659</u>
	<u>121,142</u>	<u>140,745</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Pinsent Masons LLP	-	28,400
M&G PLC	-	3,500
The Big Give Trust	-	5,608
City Bridge Foundation	-	54,143
Garfield Weston Foundation	-	30,000
Alchemy Foundation	-	1,000
Axis Foundation	-	2,008
Anonymous Donor	-	10,000
Neighbourly foundation	10,000	-
Rund Partnership	8,000	-
Anonymous Donor	<u>76,000</u>	<u>-</u>
	<u>94,000</u>	<u>134,659</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>67</u>	<u>2,002</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**4. INCOME FROM CHARITABLE ACTIVITIES**

		2025	2024
	Activity	£	£
Session income/Traded income	Charitable activities	348,557	317,020
Grants	Charitable activities	<u>360,864</u>	<u>230,171</u>
		<u>709,421</u>	<u>547,191</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
City Bridge Foundation	54,080	-
Philip King Charitable Trust	7,500	-
Clarion Futures	-	7,484
South Downs Trust	11,000	14,900
The Boomaars	45,000	35,000
The D'Oyly Carte Charitable Trust	-	4,000
Nineveh Charitable Trust	2,500	4,000
The Bryan Guinness Charitable Trust	6,000	7,500
Responsible Travel	3,500	-
Enterprise Development Fund	-	19,139
London Borough of Islington	55,431	28,754
Grant income under £1,000	1,500	3,348
London Borough of Hackney	9,136	9,136
The Hobson Charity	-	3,035
Hubbub Foundation	3,600	5,000
The Bowerman Charitable Trust	1,260	1,260
Chapman Charitable Trust	-	2,000
Cobb Charitable Trust	-	1,500
Charles S French Charitable Trust	4,000	3,000
The Orp Foundation	15,000	25,000
Sir Robert McAlpine Strong Foundations	-	1,500
Sussex Lund	1,752	5,257
Groundwork London	6,000	5,000
Kusuma Trust UK	-	14,858
The Pixel Fund	10,000	7,500
Reach Fund	-	9,650
The Progress Foundation	4,410	1,350
South Downs National Park Trust	-	9,500
Sainsburys	-	1,500
The Lawson Trust	4,500	-
The 29th May 1961 Charitable Trust	4,000	-
AnonymousTrust	2,000	-
Sovereign Network Group	<u>5,000</u>	<u>-</u>
Carried forward	257,169	230,171

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**4. INCOME FROM CHARITABLE ACTIVITIES - continued**

	2025	2024
	£	£
Brought forward	257,169	230,171
A & O Shearman	5,000	-
High Weald Management Plan Implementation Fund	9,804	-
Masonic Charitable Foundation	19,844	-
Calisen	3,270	-
North London NHS Foundation Trust (Better Lives Project)	3,456	-
Buzzacott Stuart Defries Memorial Fund	5,000	-
The Four Winds Trust	2,000	-
William Allen Young Charitable Trust	2,000	-
Vintner's Foundation	5,000	-
CHIC (Communities & Housing Investment Consortium)	9,217	-
Woodroffe Benton Foundation	1,250	-
South East Consortium	5,000	-
Souter Charitable Trust	2,000	-
The Charles Lewis Trust	2,000	-
Swire Charitable Trust	24,000	-
Arsenal Foundation	1,250	-
Way Forwards	2,304	-
High Weald Farming in Protected Landscapes	1,300	-
	<u>360,864</u>	<u>230,171</u>

5. RAISING FUNDS**Raising donations and legacies**

	2025	2024
	£	£
Staff costs	5,014	34,416
Freelance Fundraiser	<u>61,920</u>	<u>14,117</u>
	<u>66,934</u>	<u>48,533</u>

A percentage of Support costs has not been allocated to Fundraising this year on the grounds that these will have fallen with the engagement of a Freelance Fundraiser.

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>616,145</u>	<u>54,973</u>	<u>671,118</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	<u>38,691</u>	<u>16,282</u>	<u>54,973</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	6,358	2,467
Independent examiners' fees	<u>3,360</u>	<u>3,120</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

During the year ended 31 August 2025 one trustee was reimbursed £60 for professional subscriptions (2024: none).

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	322,877	363,742
Social security costs	20,947	25,717
Other pension costs	<u>9,294</u>	<u>9,147</u>
	<u>353,118</u>	<u>398,606</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**10. STAFF COSTS - continued**

The average monthly number of employees during the year was as follows:

	2025	2024
Direct charitable work	13	14
Finance and administration staff	<u>1</u>	<u>1</u>
	<u>14</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

The average number of employees on a Full Time Equivalent basis was 8 (2024: 11)

The key senior management personnel of the charity comprise the Trustees, the Chief Executive Officer and Senior Management Team. The total employee benefits of the key management personnel of the charity were £170,798 (2024: £179,960), being gross pay, employers' national insurance and employers' pension contributions.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,694	89,051	140,745
Charitable activities			
Charitable activities	363,122	184,069	547,191
Investment income	2,002	-	2,002
Other income	<u>1,390</u>	<u>-</u>	<u>1,390</u>
Total	<u>418,208</u>	<u>273,120</u>	<u>691,328</u>
EXPENDITURE ON			
Raising funds	48,533	-	48,533
Charitable activities			
Charitable activities	<u>387,899</u>	<u>274,770</u>	<u>662,669</u>
Total	<u>436,432</u>	<u>274,770</u>	<u>711,202</u>
NET INCOME/(EXPENDITURE)	(18,224)	(1,650)	(19,874)
RECONCILIATION OF FUNDS			
Total funds brought forward	57,705	69,125	126,830

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>39,481</u>	<u>67,475</u>	<u>106,956</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 September 2024	6,261	-	18,375	24,636
Additions	<u>-</u>	<u>69,512</u>	<u>-</u>	<u>69,512</u>
At 31 August 2025	<u>6,261</u>	<u>69,512</u>	<u>18,375</u>	<u>94,148</u>
DEPRECIATION				
At 1 September 2024	5,387	-	15,023	20,410
Charge for year	<u>219</u>	<u>4,345</u>	<u>1,794</u>	<u>6,358</u>
At 31 August 2025	<u>5,606</u>	<u>4,345</u>	<u>16,817</u>	<u>26,768</u>
NET BOOK VALUE				
At 31 August 2025	<u>655</u>	<u>65,167</u>	<u>1,558</u>	<u>67,380</u>
At 31 August 2024	<u>874</u>	<u>-</u>	<u>3,352</u>	<u>4,226</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	8,808	17,845
Prepayments and accrued income	<u>1,300</u>	<u>-</u>
	<u>10,108</u>	<u>17,845</u>

THE GARDEN CLASSROOM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,026	1,516
Social security and other taxes	6,600	9,761
Other creditors	1,826	1,884
Accruals and deferred income	<u>16,360</u>	<u>3,160</u>
	<u>28,812</u>	<u>16,321</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**15. MOVEMENT IN FUNDS**

	At 1/9/24 £	Net movement in funds £	Transfers between funds £	At 31/8/25 £
Unrestricted funds				
General fund	39,481	31,414	(1,142)	69,753
Asset Fund	-	(4,344)	69,512	65,168
	39,481	27,070	68,370	134,921
Restricted funds				
M&G PLC	1,064	(1,064)	-	-
City Bridge Foundation 2023/24	311	(311)	-	-
Clarion Futures	725	(725)	-	-
The Bryan Guinness Charitable Trust	-	2,508	-	2,508
London Borough of Islington	5,000	5,731	-	10,731
Alchemy Charitable Trust	1,000	(1,000)	-	-
Axis	1,559	(1,559)	-	-
London Borough of Hackney	9,136	(9,136)	-	-
Hubbub Foundation	550	(532)	-	18
The Bowerman Charitable Trust	-	1,260	-	1,260
The Orp Foundation	881	(881)	-	-
Sir Robert McAlpine Strong Foundations	1,259	(1,259)	-	-
Groundwork London	2,671	(2,671)	-	-
The Pixel Fund	-	7,000	-	7,000
City Bridge Foundation 2024/25	10,069	1,845	-	11,914
Pinsent Masons	12,900	(14,042)	1,142	-
South Downs National Park Trust	9,500	(3,358)	-	6,142
Sainsburys	1,500	(1,500)	-	-
Reach Fund	9,350	(9,350)	-	-
Sovereign Network Group	-	1,116	-	1,116
Masonic Charitable Foundation	-	9,163	-	9,163
Calisen	-	593	-	593
North London NHS Foundation Trust (Better Lives Project)	-	1,312	-	1,312
CHIC (Communities & Housing Investment Consortium)	-	3,179	-	3,179
Way Forwards	-	1,155	-	1,155
Kirsten Snelling	-	806	-	806
Alphatrack Systems	-	300	-	300
Southern Co-Op	-	2,901	-	2,901
Anonymous donor: Electric Vehicle	-	74,471	(69,512)	4,959
	67,475	65,952	(68,370)	65,057
TOTAL FUNDS	106,956	93,022	-	199,978

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	402,389	(370,975)	31,414
Asset Fund	<u>1</u>	<u>(4,345)</u>	<u>(4,344)</u>
	402,390	(375,320)	27,070
Restricted funds			
M&G PLC	-	(1,064)	(1,064)
City Bridge Foundation 2023/24	-	(311)	(311)
Clarion Futures	-	(725)	(725)
South Downs Trust 2023/24	11,000	(11,000)	-
The Boomaars	45,000	(45,000)	-
Nineveh Charitable Trust	2,500	(2,500)	-
The Bryan Guinness Charitable Trust	6,000	(3,492)	2,508
London Borough of Islington	55,431	(49,700)	5,731
The Progress Foundation	4,410	(4,410)	-
Grant income & ___ < 1,001	1,500	(1,500)	-
Alchemy Charitable Trust	-	(1,000)	(1,000)
Axis	-	(1,559)	(1,559)
London Borough of Hackney	9,136	(18,272)	(9,136)
Hubbub Foundation	3,600	(4,132)	(532)
The Bowerman Charitable Trust	1,260	-	1,260
Charles S French Charitable Trust	4,000	(4,000)	-
The Orp Foundation	15,000	(15,881)	(881)
Sir Robert McAlpine Strong Foundations	-	(1,259)	(1,259)
Sussex Lund	1,752	(1,752)	-
Groundwork London	6,000	(8,671)	(2,671)
The Pixel Fund	10,000	(3,000)	7,000
City Bridge Foundation 2024/25	54,080	(52,235)	1,845
Pinsent Masons	-	(14,042)	(14,042)
South Downs National Park Trust	-	(3,358)	(3,358)
Sainsburys	-	(1,500)	(1,500)
Reach Fund	-	(9,350)	(9,350)
Rund Partnership Ltd	8,000	(8,000)	-
Neighbourly Foundation	10,000	(10,000)	-
The 29th May 1961 Charitable Trust	4,000	(4,000)	-
The Lawson Trust	4,500	(4,500)	-
A&O Shearman	5,000	(5,000)	-
Sovereign Network Group	5,000	(3,884)	1,116
High Weald Management Plan			
Implementation Fund	9,804	(9,804)	-
Masonic Charitable Foundation	19,844	(10,681)	9,163
Calisen	3,270	(2,677)	593

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**15. MOVEMENT IN FUNDS - continued**

North London NHS Foundation Trust			
(Better Lives Project)	3,456	(2,144)	1,312
Buzzacott Stuart Defries Memorial Fund	5,000	(5,000)	-
The Four Winds Trust	2,000	(2,000)	-
Vintner's Foundation	5,000	(5,000)	-
CHIC (Communities & Housing Investment Consortium)	9,217	(6,038)	3,179
Woodroffe Benton Foundation	1,250	(1,250)	-
South East Consortium	5,000	(5,000)	-
The Charles Lewis Foundation	2,000	(2,000)	-
Arsenal Foundation	1,250	(1,250)	-
Way Forwards	2,304	(1,149)	1,155
Kirsten Snelling	1,500	(694)	806
Alphatrack Systems	820	(520)	300
Southern Co-Op	10,000	(7,099)	2,901
High Weald Farming in Protected Landscapes	1,300	(1,300)	-
Anonymous donor: Electric Vehicle	76,000	(1,529)	74,471
Shanly Foundation	2,500	(2,500)	-
	<u>428,684</u>	<u>(362,732)</u>	<u>65,952</u>
TOTAL FUNDS	<u><u>831,074</u></u>	<u><u>(738,052)</u></u>	<u><u>93,022</u></u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	57,705	(18,224)	39,481
Restricted funds			
M&G PLC	-	1,064	1,064
Ths Big Give Trust	2,176	(2,176)	-
Crowdfunder Ltd	6,428	(6,428)	-
City Bridge Foundation 2023/24	16,107	(15,796)	311
Postcode Lottery Fund	16,919	(16,919)	-
Clarion Futures	-	725	725
National Lottery Community Fund	5,293	(5,293)	-
Enterprise Development Fund	4,826	(4,826)	-
London Borough of Islington	17,376	(12,376)	5,000
Alchemy Charitable Trust	-	1,000	1,000
Axis	-	1,559	1,559
London Borough of Hackney	-	9,136	9,136
Hubbub Foundation	-	550	550
The Orp Foundation	-	881	881
Sir Robert McAlpine Strong Foundations	-	1,259	1,259
Groundwork London	-	2,671	2,671
City Bridge Foundation 2024/25	-	10,069	10,069
Pinsent Masons	-	12,900	12,900
South Downs National Park Trust	-	9,500	9,500
Sainsburys	-	1,500	1,500
Reach Fund	-	9,350	9,350
	<u>69,125</u>	<u>(1,650)</u>	<u>67,475</u>
TOTAL FUNDS	<u>126,830</u>	<u>(19,874)</u>	<u>106,956</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 AUGUST 2025**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	418,207	(436,431)	(18,224)
Restricted funds			
Pinsent Masons LLP 2023/24	12,000	(12,000)	-
M&G PLC	3,500	(2,436)	1,064
Ths Big Give Trust	-	(2,176)	(2,176)
Crowdfunder Ltd	-	(6,428)	(6,428)
City Bridge Foundation 2023/24	27,883	(43,679)	(15,796)
Postcode Lottery Fund	-	(16,919)	(16,919)
Clarion Futures	7,485	(6,760)	725
South Downs Trust 2023/24	14,900	(14,900)	-
The Boomaars	35,000	(35,000)	-
The D'Oyly Carte Charitable Trust	4,000	(4,000)	-
Nineveh Charitable Trust	4,000	(4,000)	-
National Lottery Community Fund	-	(5,293)	(5,293)
Enterprise Development Fund	19,139	(23,965)	(4,826)
London Borough of Islington	-	(12,376)	(12,376)
The Progress Foundation	1,350	(1,350)	-
Alchemy Charitable Trust	1,000	-	1,000
Axis	2,008	(449)	1,559
London Borough of Hackney	9,136	-	9,136
The Hobson Charity	3,035	(3,035)	-
Hubbub Foundation	5,000	(4,450)	550
The Bowerman Charitable Trust	1,260	(1,260)	-
The Orp Foundation	25,000	(24,119)	881
Sir Robert McAlpine Strong Foundations	1,500	(241)	1,259
Sussex Lund	5,257	(5,257)	-
Groundwork London	5,000	(2,329)	2,671
Kusuma Trust UK	14,858	(14,858)	-
The Pixel Fund	7,500	(7,500)	-
City Bridge Foundation 2024/25	26,260	(16,191)	10,069
Pinsent Masons	16,400	(3,500)	12,900
South Downs National Park Trust	9,500	-	9,500
Sainsburys	1,500	-	1,500
Reach Fund	9,650	(300)	9,350
	<u>273,121</u>	<u>(274,771)</u>	<u>(1,650)</u>
TOTAL FUNDS	<u>691,328</u>	<u>(711,202)</u>	<u>(19,874)</u>

15. MOVEMENT IN FUNDS - continued

Description, nature and purpose of restricted funds:

A&O Shearman - Urban Forest School in Hackney

Alchemy Charitable Trust - Resources for Countryside programmes

Alphatrack Systems - Urban Forest School facilitators

Anonymous donor: Electric Vehicle - Electric Vehicle for charity-wide use

Arsenal Foundation - Outdoor curriculum learning delivered by Education department

Axis - SEN resources for Countryside camp at Hobbs Hill

Buzzacott Stuart Defries Memorial Fund - Urban Forest School

Calisen - Equipment and food for Countryside camp at Hobbs Hill

Charles S French Charitable Trust - Outdoor STEM learning delivered by Education department

CHIC (Communities & Housing Investment Consortium) - Green Futures Pathway project: Training in outdoor education for underrepresented groups

City Bridge Foundation - Green Guardians volunteer gardening programme in Islington

Clarion Futures - Bee education programme with active hives

Groundwork London - Two grants: TFL for nature walks for over 50s, BUPA for Little Seedlings

High Weald Farming in Protected Landscapes - Countryside camp at Hobbs Hill

High Weald Management Plan Implementation Fund - New showers for Countryside camp at Hobbs Hill

Hubbub Foundation - Community and Education nature connection events in Newington Green
Kirsten Snelling SEN support for Green Guardians in Newington Green

London Borough of Hackney - Pilot of Life School project in partnership with Hackney School of Food

London Borough of Islington - Site development for Green Guardians at Market Road Garden and contribution to plant budget for Green Guardians at all sites

M&G PLC - Equipment for Urban Forest School

Masonic Charitable Foundation - Little Seedlings in Highbury Fields and Whittington Park

Neighbourly Foundation - Assorted equipment and donations in support of our Community programmes

15. MOVEMENT IN FUNDS - continued

Nineveh Charitable Trust - Countryside programmes

North London NHS Foundation Trust (Better Lives Project) - Gardening project for those in recovery from addiction

Philip King Charitable Trust - Mentorship for senior team

Pinsent Masons - Urban Forest School for a Hackney Primary

Reach Fund - Developing corporate support

Responsible Travel - Countryside day trips for urban school children

Rund Partnership Ltd - Facilitators and food for Countryside programmes

Sainsbury's - Urban Forest School winter campfire cooking sessions

Shanly Foundation - Countryside camp at Hobbs Hill

Sir Robert McAlpine Strong Foundations - Plants and tools for Green Guardians at Newington Green

South Downs National Park Trust - Countryside camp at Cuckmere Haven

South East Consortium - Urban Forest School

Southern Co-Op - Little Seedlings 0-5 outdoor playgroup

Sovereign Network Group - Little Seedlings 0-5 outdoor playgroup at St Marys, Hackney

Sussex Lund - Site development for Hobbs Hill Countryside camp

The 29th May 1961 Charitable Trust - Urban Forest School

The Boomaars - Countryside camp at Hobbs Hill

The Bowerman Charitable Trust - Art in Nature course accessibility for low income people

The Bryan Guinness Charitable Trust - Food education programmes delivered by Countryside department

The Charles Lewis Foundation - Waterproof clothing and other essential items for Countryside camps

The Four Winds Trust - Countryside camp at Hobbs Hill

The Lawson Trust - Pilot of Beach School project

The Orp Foundation - Urban Forest School

The Pixel Fund - Bee education programme with active hives

15. MOVEMENT IN FUNDS - continued

The Progress Foundation - Research and strategic storytelling for Countryside department

Vintner's Foundation - Urban Forest School

Way Forwards - Gardening project for those in recovery from addiction

Woodroffe Benton Foundation - Green futures Pathway project: Training in outdoor education for underrepresented groups

Description, nature and purpose of unrestricted funds:

General funds: General fund represents funds available to spend at the discretion of the Trustees.

Designated funds: Staff contingency funds to cover the cost of staff redundancy and continuation of services.

16. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £9,294 (2024: £9,147). At the year end £1,742 was due to the provider (2024: £1,884).

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

THE GARDEN CLASSROOM

England & Wales - Charity number 1168587

Accounts

REGISTERED COMPANY NUMBER: 06759008 (England and Wales)
REGISTERED CHARITY NUMBER: 1168587

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024
FOR
THE GARDEN CLASSROOM

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

THE GARDEN CLASSROOM

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FOR THE YEAR ENDED 31ST AUGUST 2024

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THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Garden Classroom (TGC) is a multi award-winning charity based in North East London. We offer a wide range of nature connection experiences to some of the most nature-deprived people in the UK. We do what we do to support the long term health and happiness of our communities and to inspire and nurture a collective care of the environment.

Our aims are as follows:

- To advance education, particularly amongst children, young people and families from inner city areas, by providing creative outdoor experiences that inspire and educate while nurturing a respect for the natural environment.
- To provide facilities in the interests of social welfare for recreation or other leisure time occupation for such children, young people and families with the object of improving their mental health and well-being and enabling them to enjoy the physical, emotional and social benefits that come from having a connection with nature.

Our Programme Areas

We have designed and delivered programmes across our five departments, each providing complementary approaches to meeting our overall stated aims.

- **Community:** a range of events and activities for the general community, ranging from families and under 5's, to activities for elders in local parks, to gardening and nature themed community events;
- **Countryside:** a range of opportunities for school groups to experience day and residential visits in the Kent and Sussex countryside;
- **Education:** providing curriculum-linked learning in areas covering STEM, literacy, and more; and extra curricular experiences to school groups in an outdoor setting;
- **Training:** providing Forest School Association (FSA) accredited Forest School training, ITC First accredited First Aid and other, specialised outdoor training throughout the year;
- **Urban Forest School:** offering schools a structured series (minimum 10 weeks) of child-led activities in hyper local urban green spaces.

Our Volunteers

Volunteers are essential to the work and services of TGC. Among other services they provide:

- Direct support for TGC's Education, Urban Forest School, Community and Countryside programmes
- Strategic support from time to time with our operational activities, e.g. financial advice, systems advice.

All volunteers who work directly with our beneficiaries are DBS checked and receive a thorough induction and training prior to starting. Volunteers and freelancers have on occasion also moved into permanent roles with TGC.

This year, volunteers supported the work of TGC over more than 1400 hours.

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2024**

STRATEGIC REPORT

Achievement and performance

Charitable activities

This year marked TGC's 15th anniversary and we are happy to report our highest ever delivery level: 1641 two-hour nature connection sessions for 11,049 members of our community. This is 42% more sessions than 22-23 and 32% more than 21-22, our previous busiest year.

We experienced a surge in demand in 20-21 after Covid lockdowns, when access to nature was a priority for urban communities. Four years have now passed, and demand for our work continues to grow despite the waning of this theme in public discourse amid the prevalence of other important issues.

Whilst our beneficiary numbers continue to trend upwards, the growth has not been linear. This is because for some programmes we have been prioritising repeated connection with the same beneficiaries for improved outcomes. For example, with the growth of our Urban Forest School department, where we offer a minimum of ten sessions per child; and our Education department where we successfully piloted new programmes with multiple visits for the same children.

Sessional Traded Income

Historically, around 50% of our annual income is from schools who pay a subsidised fee towards the programmes their children attend. We supplement this with fundraised income from trusts, foundations, corporations and individuals to ensure our programmes are accessible.

In 23-24 nearly a quarter of inner London primary schools were in deficit which means there is considerable pressure on our customer base to cut costs. Despite this, we increased our school income by 35% from 22-23. This was achieved primarily through increased activity, though we also introduced modest price increases on the previous year.

Fundraised Income

Our priorities for fundraised income in 23-24 continued to be maintaining good relationships with repeat funders, income diversification, and securing multi year funding where possible. We raised 10% more than the previous year from these sources.

Looking forward

This year we finalised our three year programme strategy. This outlines our plan to continue running popular existing programmes whilst staying responsive to the changing needs of our community by piloting and developing new programmes each year. We created a corresponding three year finance and operational strategy which focuses on building financial resilience by achieving the right balance of traded and fundraised income, the right balance of payroll to freelance staff, building our unrestricted reserves, professionalising systems, and good governance.

Charitable Activity

Please refer to our 2023-24 Impact Report, available on our website, for full details of our charitable activity this year.

Financial review

Financial position

In 23-24 income was £691,328 (22-23 £575,244) and expenditure was £711,202 (22-23 £571,183) creating a loss of -£19,874 (22-23 surplus £4,061).

In 23-24 we sought to increase organisational stability by employing more staff and relying less on freelancers. This has enabled us to undertake key organisational development, such as the creation of the three year strategy which is now guiding our day-to-day operations. However, we realise that the seasonal and sessional nature of our work means we do still need to have a large freelance support available as is evidenced by a 14% increase in freelancer costs, despite the growth of the payroll team (as stated above, we also increased our delivery by 42% this year). This is a key operational area we are monitoring and refining.

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2024**

STRATEGIC REPORT

Financial review

Investment policy and objectives

The Trustees have considered the most appropriate policy for investing surplus funds and have found that bank deposit accounts provide the appropriate combination of security, accessibility, and income growth.

Reserves policy

The Trustees consider it prudent to maintain an adequate level of unrestricted reserves to cover the Charity's contractual commitments and provide sufficient working capital and to accumulate funds towards the costs of achieving future objectives of the Charity.

As at the year end, accounts showed funds of £106,956 (2023 - £126,830), of which £67,475 (2023 - £69,125) was restricted. The unrestricted funds held by the charity are £39,481 (2023 - £57,705).

The current level of unrestricted reserves is not considered sufficient and work is ongoing to bring reserves to a sufficient level. The Trustees have reviewed the circumstances of the charity for the foreseeable future and are of the view that the charity is a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Garden Classroom is a registered charity and company limited by guarantee and not having a capital divided by shares. It is also known locally as the acronym 'TGC'.

The company was incorporated on 26th November 2008 and is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association. The organisation registered as a charity with the Charity Commission on 3rd August 2016.

The charity is established under written Articles (filed 3rd August 2016) that established the objects and powers of the charity. The charity registration number is 1168587 and the company registration number is 06759008.

Recruitment and appointment of new trustees

Individuals are sought who have an interest in one or more areas of work of TGC and can offer areas of specialism where appropriate. After a three-year term (as registered at Companies House and the Charity Commission), Trustees / Directors are able to retire from office or may proffer to extend their term for a further period deemed suitable by fellow Trustees. A Trustee / Director shall cease to hold office if (s)he is absent without permission of the Directors from all their meetings held within a period of six consecutive months, and the directors resolve that his / her office be vacated.

Organisational structure

The Board of Trustees (who are also Directors) shall not be less than three. The charitable company is organised so that Trustees meet at least five times a year as a board with termly sub-committees to discuss health, safety & wellbeing, safeguarding, HR, fundraising and finance. Here any major risks to which the charity is exposed are reviewed and systems and procedures are established to manage those risks. If the need arises, there will be occasional extra meetings to discuss issues or challenges, which arise unexpectedly. Trustees host an annual meeting with the Senior Management Team to discuss the development and implementation of the development plan and to inform the decisions made by Trustees about the future direction of the charity.

The daily operations are the responsibility of the CEO, who has overall leadership for the various activities projects and reports formally, on a regular basis, to the board of trustees.

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New Trustee / Directors are inducted to fully understand the work and culture of TGC and are provided with information on the roles and responsibilities of Trustee / Directors. They are also required to read key documents i.e. Charity Commission guidance on 'How To Be A Good Trustee'. The Trustees maintain a good working knowledge of charity and company law and best practice by attendance at charity and company courses run by outside providers. New Trustees are given copies of the Memorandum and Articles of Association as filed at Companies House and the Charity Commission.

Wider network

The charity has partnerships with the following charities and organisations with which it co-operates in pursuit of its charitable objectives:

- London Borough of Islington
- King Henry's Walk Garden
- ITC first
- Boomars family
- Ryewell Wood
- Quadrangle Trust
- Council for Learning Outside of the Classroom

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis, and believe that our three year strategy for increasing unrestricted reserves from the current levels, combined with continued annual review of the controls over key financial systems will provide sufficient resources in the event of adverse circumstances. The Trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06759008 (England and Wales)

Registered Charity number

1168587

Registered office

Newington Green Park Building
2 Newington Green
Islington
London
N1 4RF

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2024**

Trustees

Ms G Adams

M M Desai (appointed 26/9/2024)

V Jain

Miss J Martin (appointed 26/1/2024)

Miss R Metcalf (appointed 26/9/2024)

Miss S Nakayama (appointed 26/9/2024)

R Patel

Miss K A Snelling (appointed 26/1/2024)

Ms S V Whitehouse

Dr T M Willy (appointed 26/9/2024)

R Burns (resigned 31/8/2024)

S Khaled (resigned 18/8/2024)

Company Secretary

Miss K A Snelling

Independent Examiner

Dr Shona F Wardrop C.A.

Chariot House Limited

Chartered Accountants

44 Grand Parade

Brighton

East Sussex

BN2 9QA

Senior Management Personnel

Marnie Rose - Chief Executive Officer (resigned 31/8/2024)

Senior Managers: Amy Haworth, Rohan Knox, Siri O'Neal, Millie Darling, Sarah Davies.

Banks

The Co-operative Bank

Skelmersdale

WN8 6WT

CAF

30 Old Broad Street

City of London

London

EC2N 1HT

Lloyds

98 Victoria Street

London

SW1E 5JL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Garden Classroom for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24th April 2025 and signed on the board's behalf by:

R Patel - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GARDEN CLASSROOM**

Independent examiner's report to the trustees of The Garden Classroom ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Dr Shona F Wardrop C.A.
The Institute of Chartered Accountants of Scotland

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 14th May 2025

THE GARDEN CLASSROOM**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST AUGUST 2024

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	51,694	89,051	140,745	138,144
Charitable activities	4				
Charitable activities		363,122	184,069	547,191	433,451
Investment income	3	2,002	-	2,002	919
Other income		<u>1,390</u>	<u>-</u>	<u>1,390</u>	<u>2,728</u>
Total		<u>418,208</u>	<u>273,120</u>	<u>691,328</u>	<u>575,242</u>
 EXPENDITURE ON					
Raising funds	5	48,533	-	48,533	45,756
Charitable activities	6				
Charitable activities		<u>387,899</u>	<u>274,770</u>	<u>662,669</u>	<u>525,425</u>
Total		<u>436,432</u>	<u>274,770</u>	<u>711,202</u>	<u>571,181</u>
 NET INCOME/(EXPENDITURE)		(18,224)	(1,650)	(19,874)	4,061
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>57,705</u>	<u>69,125</u>	<u>126,830</u>	<u>122,769</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>39,481</u></u>	<u><u>67,475</u></u>	<u><u>106,956</u></u>	<u><u>126,830</u></u>

The notes form part of these financial statements

THE GARDEN CLASSROOM**BALANCE SHEET****31ST AUGUST 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	4,226	-	4,226	3,154
CURRENT ASSETS					
Debtors	13	17,845	-	17,845	12,480
Cash at bank and in hand		<u>33,731</u>	<u>67,475</u>	<u>101,206</u>	<u>150,090</u>
		51,576	67,475	119,051	162,570
CREDITORS					
Amounts falling due within one year	14	(16,321)	-	(16,321)	(38,894)
NET CURRENT ASSETS		<u>35,255</u>	<u>67,475</u>	<u>102,730</u>	<u>123,676</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>39,481</u>	<u>67,475</u>	<u>106,956</u>	<u>126,830</u>
NET ASSETS		<u><u>39,481</u></u>	<u><u>67,475</u></u>	<u><u>106,956</u></u>	<u><u>126,830</u></u>
FUNDS	15				
Unrestricted funds				39,481	57,705
Restricted funds				<u>67,475</u>	<u>69,125</u>
TOTAL FUNDS				<u><u>106,956</u></u>	<u><u>126,830</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 24th April 2025 and were signed on its behalf by:

The notes form part of these financial statements

THE GARDEN CLASSROOM

BALANCE SHEET - continued
31ST AUGUST 2024

R Patel - Trustee

The notes form part of these financial statements

THE GARDEN CLASSROOM**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31ST AUGUST 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(47,347)</u>	<u>6,483</u>
Net cash (used in)/provided by operating activities		<u>(47,347)</u>	<u>6,483</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(3,539)	(2,981)
Interest received		<u>2,002</u>	<u>919</u>
Net cash used in investing activities		<u>(1,537)</u>	<u>(2,062)</u>
Change in cash and cash equivalents in the reporting period		(48,884)	4,421
Cash and cash equivalents at the beginning of the reporting period		<u>150,090</u>	<u>145,669</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>101,206</u></u>	<u><u>150,090</u></u>

The notes form part of these financial statements

THE GARDEN CLASSROOM**NOTES TO THE CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31ST AUGUST 2024**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(19,874)	4,061
Adjustments for:		
Depreciation charges	2,466	2,577
Interest received	(2,002)	(919)
Increase in debtors	(5,365)	(11,685)
(Decrease)/increase in creditors	(22,572)	12,449
Net cash (used in)/provided by operations	<u>(47,347)</u>	<u>6,483</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/9/23 £	Cash flow £	At 31/8/24 £
Net cash			
Cash at bank and in hand	<u>150,090</u>	<u>(48,884)</u>	<u>101,206</u>
	<u>150,090</u>	<u>(48,884)</u>	<u>101,206</u>
Total	<u>150,090</u>	<u>(48,884)</u>	<u>101,206</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grant Income

Grants are credited to the SoFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or the funding is performance related.

Where entitlement to grants receivable is dependent on fulfilment of conditions within the charity's control, the income is recognised where there is sufficient evidence that conditions will be met.

Grants supporting core activities of the charity and with no specific restrictions placed on their use are included with donations and legacies. Grants that have specific restrictions placed on their use are included within income from charitable activities.

Donations and Legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and there the amount can be reliably measured.

Contract Income

Income from charitable activities includes income recognised as earned (as the related goods and services are provided) under contract.

Investment Income

Investment income is included when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2024

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102), the general volunteer time of the charity is not recognised in the main body of the financial accounts, but detail is contained in the Trustees' report.

1. ACCOUNTING POLICIES - continued

Volunteers and donated services and facilities

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic value on the open market; a corresponding amount is then recognised in expenditure in the period of receipt, providing that it can be measured reliably.

Judgements and key sources of estimation uncertainty

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

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

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

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

Financial Liabilities

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

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	6,086	2,561
Grants	<u>134,659</u>	<u>135,583</u>
	<u>140,745</u>	<u>138,144</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Pinsent Masons LLP	28,400	15,290
Steve Edge	-	3,876
PBJ Management	-	5,000
B-SIDE MANAGEMENT	-	10,000
M&G Grant	3,500	3,500
The Big Give Trust	5,608	2,176
Crowdfunder Ltd	-	11,967
The City Bridge Trust	54,143	27,883
Postcode Lottery Fund	-	18,391
Garfield Weston Foundation	30,000	30,000
The Philip King Charitable Trust	-	7,500
Alchemy Foundation	1,000	-
Axis Foundation	2,008	-
Hindmeck Ltd	<u>10,000</u>	<u>-</u>
	<u>134,659</u>	<u>135,583</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,002</u>	<u>919</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**4. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Session income/Traded income	Charitable activities	317,020	238,165
Grants	Charitable activities	<u>230,171</u>	<u>195,286</u>
		<u>547,191</u>	<u>433,451</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Clarion Futures	7,484	5,000
South Downs Trust	14,900	18,480
Goldman Sachs Gives/Boomaars Family	35,000	40,000
The D'Oyly Carte Charitable Trust	4,000	4,000
The Cleary Foundation	-	1,500
The Nineveh Charitable Trust	4,000	4,965
Hedley Foundation	-	5,000
The Bryan Guinness Charitable Trust	7,500	2,000
National Lottery Community Fund	-	9,994
Responsible Travel	-	1,500
Richard Cloudesley	-	10,000
Enterprise Development Fund	19,139	10,861
London Borough of Islington	28,754	52,916
UBS Business Solutions	-	28,021
Grant income under £1,000	3,348	1,049
London Borough of Hackney	9,136	-
The Hobson Charity	3,035	-
Hubbub Foundation	5,000	-
The Bowerman Charitable Trust	1,260	-
Chapman Charitable Trust	2,000	-
Cobb Charitable Trust	1,500	-
Charles S French	3,000	-
Orpington Foundation	25,000	-
Robert McAlpine	1,500	-
Sussex Lund Trust	5,257	-
Groundwork London	5,000	-
Kusuma Trust UK	14,858	-
The Pixel Fund	7,500	-
Access Reach	9,650	-
Progress UK	1,350	-
South Downs Trust	9,500	-
Sainsburys	<u>1,500</u>	<u>-</u>
	<u>230,171</u>	<u>195,286</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**5. RAISING FUNDS****Raising donations and legacies**

	2024	2023
	£	£
Staff costs	34,416	39,246
Freelance Fundraiser	14,117	-
Support costs	-	6,510
	<u>48,533</u>	<u>45,756</u>

A percentage of Support costs has not been allocated to Fundraising this year on the grounds that these will have fallen with the engagement of a Freelance Fundraiser.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>624,054</u>	<u>38,615</u>	<u>662,669</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	<u>31,376</u>	<u>7,239</u>	<u>38,615</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	2,467	2,576
Independent examiners' fees	<u>3,120</u>	<u>2,640</u>

THE GARDEN CLASSROOM

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST AUGUST 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2024 nor for the year ended 31st August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2024 nor for the year ended 31st August 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	363,742	290,460
Social security costs	25,717	22,021
Other pension costs	<u>9,147</u>	<u>7,307</u>
	<u><u>398,606</u></u>	<u><u>319,788</u></u>

The average monthly number of employees during the year was as follows:

	2024	2023
Direct charitable work	14	9
Finance and administration staff	<u>1</u>	<u>1</u>
	<u><u>15</u></u>	<u><u>10</u></u>

No employees received emoluments in excess of £60,000.

The average number of employees on a Full Time Equivalent basis was 11 (2023: 9)

The key senior management personnel of the charity comprise the Trustees, the Chief Executive Officer and Senior Management Team. The total employee benefits of the key management personnel of the charity were £179,960 (2023: £81,846), being gross pay, employers' national insurance and employers' pension contributions.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	51,437	86,707	138,144
Charitable activities			
Charitable activities	239,665	193,786	433,451
Investment income	919	-	919
Other income	<u>2,728</u>	<u>-</u>	<u>2,728</u>
Total	<u><u>294,749</u></u>	<u><u>280,493</u></u>	<u><u>575,242</u></u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	45,756	-	45,756
Charitable activities			
Charitable activities	<u>264,225</u>	<u>261,200</u>	<u>525,425</u>
Total	<u>309,981</u>	<u>261,200</u>	<u>571,181</u>
NET INCOME/(EXPENDITURE)	(15,232)	19,293	4,061
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>72,937</u>	<u>49,832</u>	<u>122,769</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>57,705</u></u>	<u><u>69,125</u></u>	<u><u>126,830</u></u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st September 2023	6,261	14,836	21,097
Additions	<u>-</u>	<u>3,539</u>	<u>3,539</u>
At 31st August 2024	<u>6,261</u>	<u>18,375</u>	<u>24,636</u>
DEPRECIATION			
At 1st September 2023	5,095	12,848	17,943
Charge for year	<u>292</u>	<u>2,175</u>	<u>2,467</u>
At 31st August 2024	<u>5,387</u>	<u>15,023</u>	<u>20,410</u>
NET BOOK VALUE			
At 31st August 2024	<u>874</u>	<u>3,352</u>	<u>4,226</u>
At 31st August 2023	<u>1,166</u>	<u>1,988</u>	<u>3,154</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	17,845	11,980
Other debtors	-	500
	<u>17,845</u>	<u>12,480</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,516	6,339
Social security and other taxes	9,761	-
Other creditors	1,884	1,401
Accruals and deferred income	<u>3,160</u>	<u>31,154</u>
	<u>16,321</u>	<u>38,894</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**15. MOVEMENT IN FUNDS**

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	57,705	(18,224)	39,481
Restricted funds			
M&G Grant	-	1,064	1,064
Ths Big Give Trust	2,176	(2,176)	-
Crowdfunder Ltd	6,428	(6,428)	-
The City Bridge Trust 2023/24	16,107	(15,796)	311
Postcode Lottery Fund	16,919	(16,919)	-
Clarion Futures	-	725	725
National Lottery Community Fund	5,293	(5,293)	-
Enterprise Development Fund	4,826	(4,826)	-
London Borough of Islington	17,376	(12,376)	5,000
Alchemy Foundation	-	1,000	1,000
Axis Foundation	-	1,559	1,559
London Borough of Hackney	-	9,136	9,136
Hubbub Foundation	-	550	550
Orpington Foundation	-	881	881
Robert McAlpine	-	1,259	1,259
Groundwork London	-	2,671	2,671
The City Bridge Trust 2024/25	-	10,069	10,069
Pinsent Masons LLP 2024/25	-	12,900	12,900
South Downs Trust 2024//25	-	9,500	9,500
Sainsburys	-	1,500	1,500
Access Reach	-	9,350	9,350
	<u>69,125</u>	<u>(1,650)</u>	<u>67,475</u>
TOTAL FUNDS	<u>126,830</u>	<u>(19,874)</u>	<u>106,956</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	418,207	(436,431)	(18,224)
Restricted funds			
Pinsent Masons LLP 2023/24	12,000	(12,000)	-
M&G Grant	3,500	(2,436)	1,064
Ths Big Give Trust	-	(2,176)	(2,176)
Crowdfunder Ltd	-	(6,428)	(6,428)
The City Bridge Trust 2023/24	27,883	(43,679)	(15,796)
Postcode Lottery Fund	-	(16,919)	(16,919)
Clarion Futures	7,485	(6,760)	725
South Downs Trust 2023/24	14,900	(14,900)	-
Goldman Sachs Gives/Boomaars Family	35,000	(35,000)	-
The D'Oyly Carte Charitable Trust	4,000	(4,000)	-
The Ninevsh Charitable Trust	4,000	(4,000)	-
National Lottery Community Fund	-	(5,293)	(5,293)
Enterprise Development Fund	19,139	(23,965)	(4,826)
London Borough of Islington	-	(12,376)	(12,376)
Progress UK	1,350	(1,350)	-
Alchemy Foundation	1,000	-	1,000
Axis Foundation	2,008	(449)	1,559
London Borough of Hackney	9,136	-	9,136
The Hobson Charity	3,035	(3,035)	-
Hubbub Foundation	5,000	(4,450)	550
The Bowerman Charitable Trust	1,260	(1,260)	-
Orpington Foundation	25,000	(24,119)	881
Robert McAlpine	1,500	(241)	1,259
Sussex Lund Trust	5,257	(5,257)	-
Groundwork London	5,000	(2,329)	2,671
Kusuma Trust UK	14,858	(14,858)	-
The Pixel Fund	7,500	(7,500)	-
The City Bridge Trust 2024/25	26,260	(16,191)	10,069
Pinsent Masons LLP 2024/25	16,400	(3,500)	12,900
South Downs Trust 2024//25	9,500	-	9,500
Sainsburys	1,500	-	1,500
Access Reach	9,650	(300)	9,350
	<u>273,121</u>	<u>(274,771)</u>	<u>(1,650)</u>
TOTAL FUNDS	<u>691,328</u>	<u>(711,202)</u>	<u>(19,874)</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	72,937	(15,232)	57,705
Restricted funds			
Ths Big Give Trust	-	2,176	2,176
Crowdfunder Ltd	-	6,428	6,428
Garfield Weston Foundation	30,000	(30,000)	-
The City Bridge Trust 2023/24	-	16,107	16,107
Postcode Lottery Fund	-	16,919	16,919
Steve Edge	5,002	(5,002)	-
National Lottery Community Fund	-	5,293	5,293
Enterprise Development Fund	-	4,826	4,826
London Borough of Islington	10,414	6,962	17,376
Progress UK	4,416	(4,416)	-
	<u>49,832</u>	<u>19,293</u>	<u>69,125</u>
TOTAL FUNDS	<u>122,769</u>	<u>4,061</u>	<u>126,830</u>

THE GARDEN CLASSROOM**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST AUGUST 2024**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	294,749	(309,981)	(15,232)
Restricted funds			
Pinsent Masons LLP 2023/24	15,290	(15,290)	-
M&G Grant	3,500	(3,500)	-
Ths Big Give Trust	2,176	-	2,176
Crowdfunder Ltd	11,967	(5,539)	6,428
Garfield Weston Foundation	-	(30,000)	(30,000)
The City Bridge Trust 2023/24	27,883	(11,776)	16,107
Postcode Lottery Fund	18,391	(1,472)	16,919
The Philip King Charitable Trust	7,500	(7,500)	-
Clarion Futures	5,000	(5,000)	-
South Downs Trust 2023/24	18,480	(18,480)	-
Goldman Sachs Gives/Boomaars Family	40,000	(40,000)	-
Steve Edge	-	(5,002)	(5,002)
The D'Oyly Carte Charitable Trust	4,000	(4,000)	-
The Cleary Foundation	1,500	(1,500)	-
The Ninevsh Charitable Trust	4,965	(4,965)	-
Hedley Foundation	5,000	(5,000)	-
The Bryan Guinness Charitable Trust	2,000	(2,000)	-
National Lottery Community Fund	9,994	(4,701)	5,293
Richard Cloudesley	10,000	(10,000)	-
Enterprise Development Fund	10,861	(6,035)	4,826
London Borough of Islington	52,916	(45,954)	6,962
UBS Business Solutions	28,021	(28,021)	-
Progress UK	-	(4,416)	(4,416)
Grant income & ___ < 1,001	1,049	(1,049)	-
	<u>280,493</u>	<u>(261,200)</u>	<u>19,293</u>
TOTAL FUNDS	<u>575,242</u>	<u>(571,181)</u>	<u>4,061</u>

15. MOVEMENT IN FUNDS - continued

Description, nature and purpose of restricted funds:

The Bryan Guinness Charitable Trust - Grant towards pilot programme at The Quadrangle Trust, Kent.

Charles S.French Charitable Trust - Islington young carers' camping residential.

The Cleary Foundation - Grant towards recovery and wellness sessions for schools.

The City Bridge Trust (Bridging Divides) - Grant towards Community Education Manager and Finance Officer salary and on costs.

Garfield Weston Foundation - Grant towards salary costs and grant towards the review processes and policies and premises signage costs.

Goldman Sachs Gives / Boomaars Family - Grant towards Countryside Experience project at Hobbs Hill Farm.

The Hedley Foundation - Young Carer's camping residential.

London Borough of Islington - Several grants received for different purposes.

The National Lottery - Little Explorers drop in parent and toddler group.

The Nineveh Charitable Trust - Grant towards the salary of the Away Manager.

The Orpington Foundation - Donation towards Education and Community manager salary, insurance, accountancy, comms and Line events for teachers.

The Philip King Charitable Trust- Grant towards consultant support for CEO and Senior Management Team.

Pinsent Masons PPL- Grant towards a programme of Urban Forest School for a Hackney School.

Progress UK- For TGC to deliver Nesta Theory of Change Level II work.

South Downs National Park Trust - Grant towards school residentials.

The Swire Charitable Trust - Grant towards Urban Forest School Programme and a grant towards the salary of the Senior Management Team.

The Tree Council - Grant towards Growing among Tress project.

Steve Edge - Donation towards bees' education sessions for schools and towards equipment for TGC's Countryside residential camping programme.

Grants and donations <£1,001 - Grants and donations towards costs of gardening projects.

Victoria Community Fund - Grant towards Newington Green Garden maintenance and extension.

Siemens - Grant towards the salary of Director of Education.

15. MOVEMENT IN FUNDS - continued

London Response Fund / The City Bridge Trust - Grant towards salary of the core team and for wellness and recovery sessions.

Chapman Charitable Trust - Grant towards countryside residential camping.

Description, nature and purpose of unrestricted funds:

General funds: General fund represents funds available to spend at the discretion of the Trustees.

Designated funds: Staff contingency funds to cover the cost of staff redundancy and continuation of services.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2024.

THE GARDEN CLASSROOM

England & Wales - Charity number 1168587

Accounts

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31ST AUGUST 2023

Company No: 06759008
Charity No: 1168587

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

REPORT AND ACCOUNTS

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THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2023

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st August 2023, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by the Charities Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OUR PURPOSE AND ACTIVITIES

Our purpose is to provide high quality programmes that cultivate an interest in the natural world in order to understand and protect it and to benefit from all that an appreciation and connection with nature brings.

The Garden Classroom (TGC) was set up in 2008 to develop and deliver high quality outdoor education and recreation programmes by founder and CEO, Marnie Rose. Together with founder Trustee Rosey Lyall they have grown the charity steadily and carefully over the last fourteen years diversifying the range and depth of programmes.

Our aims are as follows:

- To advance education, particularly amongst children, young people and families from inner city areas, by providing creative outdoor experiences that inspire and educate while nurturing a respect for the natural environment.
- To provide facilities in the interests of social welfare for recreation or other leisure time occupation for such children, young people and families with the object of improving their mental health and well-being and enabling them to enjoy the physical, emotional and social benefits that come from having a connection with nature.

Our programme areas

We have designed and delivered programmes across distinct programme areas, each providing a different approach to meeting our overall stated aims. These include:

- *Education*: providing curriculum-linked learning to school groups in an outdoor setting;
- *Urban Forest School*: offering a structured series of child-led activities in nature sessions to primary schools;
- *Countryside*: a range of opportunities for school groups to experience day and residential visits in the Kent and Sussex countryside;
- *Community*: a range of events and activities for the general community, ranging from families and under 5's to activities for elders in local parks to gardening and nature themed community events.
- *Training*: providing Forest School Association accredited Forest School training, ITC First accredited First Aid training throughout the year.

Our Volunteers

Volunteers are essential to the work and services of TGC. Among other services they provide:

- Direct support for TGC's Education, Urban Forest School, Community and Countryside programmes
- Time to support the delivery of nature connection community events and activities

All volunteers are DBS checked and receive induction and training prior to starting. Following our recent re-organisation of volunteer recruitment, training and engagement we are continuing to build a stable, diverse and professionally supported group of volunteers. Some of our recent volunteers and freelancers have moved into permanent roles with the organisation.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2023

Achievements and Performance

2022-2023, while still a challenging year financially, saw TGC embed new structures and strategies. With a strong and experienced Senior Management Team (SMT) in place, a newly established in-house fundraising function and tried and tested services and relationships over the year we delivered 1,156 sessions across our five programme areas (Education, Urban Forest School, Countryside, Training, and Community), benefiting more than 10,000 children, young people and members of our community.

Education

- Delivered 308 half-day sessions
- Worked with 43 different school, 33 of those within the London Borough of Islington
- Delivered Science for Schools sessions at the Islington Ecology Centre @ Gillespie Park, pop-up curriculum-linked sessions across Food, English, Drama, Geography and PSHE curriculum, and a bespoke Sustainability Now! Programme for our partner networks

Urban Forest School

- Delivered 477 half-day sessions, making it the largest contributor to TGC activity (41% of all activity)
- Nature-based learning for primary-aged class groups throughout the year in Islington, Hackney and Camden
- Covering classes from Nursery to Year 6, with bespoke programmes for older SEN groups

Countryside

- Delivered 112 half-day sessions
- South Downs National Park winter residentials, Hobbs Hill summer camp residentials and Quadrangle countryside day visits
- New pilot tested on the Isle of Wight @ Island Riding
- New pilot tested in Kent, day visits to the countryside including train ride, hike and visit to new partner Falconhurst Farm
- Overall offering a unique opportunity for children from areas of multiple deprivation to experience the countryside using sustainable forms of transport

Training

- Delivered 137 half-day sessions
- Forest School Association accredited Forest School training (TGC is now the only Forest School Association Endorsed training provider in Greater London)
- ITC First accredited First Aid for outdoor learning
- LiNE CPD for school teams
- Workplace Wellbeing Days
- 'Challenging Behaviours in the Outdoors' with Jon Cree
- Designed and delivered bespoke INSET and CPD programmes for schools and nurseries, and specialist CPD nature experience offers with Jon Cree and James Brunt
- Commissioned to deliver training by Kinship in Nature, BrightStart Islington and the London Borough of Islington Parks teams
- Lead host and curator of a 'Reimagining Education' Talk at the London Wildlife Trust, Camley Street
- Introduced land art workshops with artist James Brunt

Community

- Delivered 122 half-day sessions
- Regular, long term programmes of nature play drop-in Little Explorers for 0-5's, Parents & Carers as well as pop-up activities at intergenerational events and large-scale community days in Islington
- Regular, drop-in community gardening sessions and greenspace development
- Family Summer Explorers programme at Highbury Fields and an open-air drama holiday programme

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2023

These figures constitute a slight but meaningful reduction on our previous year's figures, based on a strategic endeavour to meticulously plan and execute our offerings within the available resources. Our primary programme focus has centred around sustainability and highlighting the positive connections between working in nature and mental health and well-being. We have extended this focus internally, ensuring that all our deliverables meet high standards while acknowledging the financial and resource limitations commonly encountered in our sector.

Working with our Partners

The Trustees would like to thank all of our supporters and partners for their donations and commitment during 2022-23. We have worked hard to design and deliver a fundraising strategy that underpins our work, recognises the strength of demand for our programmes and seeks to professionalise the way in which we approach funders, grant-makers, corporate donations and individual supporters. As a result, we have continued to diversify our sources of income while at the same time strengthening and deepening our relationships with existing funders and partners.

We continue to enjoy constructive and collaborative formal partnerships with Islington Council's Public Realm (Greenspace & Leisure), King Henry's Walk Garden and the Boomaars Family. Together TGC continues to work hard to break down the barriers of schools' ease-of-access to local green spaces.

National Picture

Our work continues to take place against a backdrop of financial hardship and international upheaval. While some funders have returned to pre-pandemic activities, the education sector in particular remains in dire financial straits, as evidenced by the continuing strikes and challenging school budgets. As the vast majority of our work is delivered within and to the education sector, we have to remain mindful of the difficulties schools are experiencing on a daily basis and ensure that our programmes are as accessible (both financially, but also regarding diversity of backgrounds and experience) as possible.

Looking Forward

We are seeing a continued and growing interest in climate change and sustainability, and in mental health and wellbeing. As a result we are ensuring that our programmes explicitly address this, not just the benefits of outdoor education in a narrow educational sense, but also more widely in building a life-long affinity with nature contributing to better mental health.

Looking forward, we are revisiting our pricing strategies across our programmes, ensuring that our offer is ethically and accessibly priced, so that we can prioritise those least likely to experience the natural world. We are also continuing to work with EDI specialists and groups to ensure that diversity in its widest sense is built into our offer, and that our teams are representative of the communities we work with.

Finally, we continue to invest in our organisational sustainability, with training and support available for our Senior Management Team, and active succession planning in place for key roles. We have professionalised our systems over the past two years and continue to focus on innovation and income generation capabilities across the team. We are also recruiting new Trustees and have developed an effective and in-depth induction programme for Trustees, staff and volunteers.

FINANCIAL REVIEW

In October 2023 TGC's accounts for 2022-23 were independently examined by Ramon Lee Chartered Accountants.

The Statement of Financial Activities showed a net profit of £4,060 (2022 – deficit of £56,879) for the year and reserves stand at £126,829 (2022 - £112,769). The charity income has caught up with our recent growth of expenditure and is delivering a first surplus in two years.

Overall, TGC has had a financially successful year following significant uncertainty over the past three years, first because of the global pandemic followed by an unprecedented surge in demand and activity. We are nevertheless mindful that we have also grown our cost base significantly over the past two years, with a larger Senior Team and a move away from freelancers, as recommended by our independent examiners, towards employed staff. To mitigate our financial risks we have a strong fundraising strategy and team in place, who have already successfully delivered for us in 22-23.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2023

Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis, and believe that increasing reserves from the current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse circumstances. The Trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reserves policy

The Trustees consider it prudent to maintain an adequate level of unrestricted reserves to cover the Charity's contractual commitments and provide sufficient working capital and to accumulate funds towards the costs of achieving future objectives of the Charity.

As at the year end accounts showed funds of £126,829 (2022 — £112,769), of which £69,125 (2022 — £49,832) was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £54,552 (2022 — £70,188).

The Trustees have reviewed the circumstances of the charity for the foreseeable future and are of the view that the charity is a going concern.

Investment powers and policy

The Trustees have considered the most appropriate policy for investing surplus funds and have found that bank deposit accounts provide the appropriate combination of security, accessibility, and income growth.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Garden Classroom is a registered charity and company limited by guarantee and not having a capital divided by shares. It is also known locally as the acronym 'TGC'.

The company was incorporated on 26th November 2008 and is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association. The organisation registered as a charity with the Charity Commission on 3rd August 2016.

The charity is established under written Articles (filed 3rd August 2016) that established the objects and powers of the charity. The charity registration number is 1168587 and the company registration number is 06759008.

Recruitment and appointment of Trustees

Individuals are sought who have an interest in one or more areas of work of TGC and can offer areas of specialism where appropriate. After a three-year term (as registered at Companies House and the Charity Commission), Trustees / Directors are able to retire from office or may proffer to extend their term for a further period deemed suitable by fellow Trustees. A Trustee / Director shall cease to hold office if (s)he is absent without permission of the Directors from all their meetings held within a period of six consecutive months, and the directors resolve that his / her office be vacated.

Trustee induction and training

New Trustee / Directors are inducted to fully understand the work and culture of TGC and are provided with information on the roles and responsibilities of Trustee / Directors. They are also required to read key documents i.e. Charity Commission guidance on 'How To Be A Good Trustee'. The Trustees maintain a good working knowledge of charity and company law and best practice by attendance at charity and company courses run by outside providers. New Trustees are given copies of the Memorandum and Articles of Association as filed at Companies House and the Charity Commission.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2023

Organisational Structure

The Board of Trustees (who are also Directors) shall not be less than three. The charitable company is organised so that Trustees meet at least five times a year as a board with termly sub-committees to discuss health, safety & wellbeing, safeguarding, HR, fundraising and finance. Here any major risks to which the charity is exposed are reviewed and systems and procedures are established to manage those risks. If the need arises, there will be occasional extra meetings to discuss issues or challenges, which arise unexpectedly. Trustees host an annual meeting with the Senior Management Team to discuss the development and implementation of the development plan and to inform the decisions made by Trustees about the future direction of the charity.

The daily operations are the responsibility of the CEO, who has overall leadership for the various activities projects and reports formally, on a regular basis, to the board of trustees.

Related Parties

The charity has relationships with the following related parties, charities and organisations with which it co-operates in pursuit of its charitable objectives:

- London Borough of Islington, Public Realm (Greenspace & Leisure)
- King Henry's Walk Garden
- ITC First
- The Boomaars Family/Vexour Farm
- Ryewell Wood (Belhurst Conservation Trust)
- The Quadrangle Trust
- Council for Learning Outside The Classroom

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number : 06759008

Charity Number : 1168587

Registered Office: Newington Green Park Building, 2 Newington Green, Islington N1 4RF

Trustees / Directors

Mr Robert I Burns	– Chair	(retiring 28 November 2023)
Mr Raakesh Patel	– Treasurer	
Mr Vikram Jain		
Mr Shelly Khaled		
Ms Galeemah Adams		
Ms Sarah V Whitehouse		

Company Secretary: Marnie Rose

Senior Management Personnel:
Senior Managers:

Marnie Rose – Chief Executive Officer
Amy Haworth, Rohan Knox, Siri O'Neal,
Richard Skrein (until August 2023)
Millie Darling (from September 2023)

Independent Examiner:

Samir Shah,
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers:

The Co-operative Bank, Skelmersdale, WN8 6WT
(Also to manage risk: CAF and Lloyds Bank)

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2023

Trustees' Responsibilities in Relation to the Financial Statement

The Trustees (who are also directors of The Garden Classroom for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

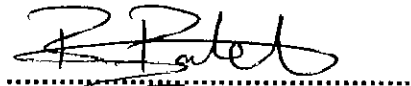
The Trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 21st March 2024 and signed on its behalf:



ROBERT I BURNS (CHAIR)



RAAKESH PATEL (TREASURER)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE GARDEN CLASSROOM

(A registered charity and company limited by guarantee)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2023.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

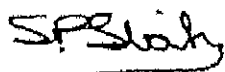
Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination: or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



SAMIR SHAH
For on behalf of Ramon Lee Ltd
93 Tabernacle Street
London EC2A 4BA

Date: 07th February 2024

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2023

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income					
Donations	2	51,436	91,707	143,143	166,881
Income from charitable activities	3	239,665	188,786	428,451	303,114
Income from trading activities		2,728	-	2,728	29,339
Investment income		919	-	919	2
Total income		<u>294,748</u>	<u>280,493</u>	<u>575,241</u>	<u>499,336</u>
Expenditure					
Cost of raising funds	4	45,756	-	45,756	50,348
Expenditure on charitable activities	4	264,225	261,200	525,425	505,867
Total expenditure		<u>309,981</u>	<u>261,200</u>	<u>571,181</u>	<u>556,215</u>
Transfer between funds					-
Net Income/(expenditure) and net movement in funds for the		(15,233)	19,293	4,060	(56,879)
<i>Reconciliation of funds</i>					
Total funds, brought forward		72,937	49,832	122,769	179,648
Total funds, carried forward		<u>57,704</u>	<u>69,125</u>	<u>126,829</u>	<u>122,769</u>

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial periods.

The notes on pages 11 to 23 form part of these accounts.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

BALANCE SHEET AS AT 31ST AUGUST 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible fixed assets	9		3,152		2,749
Current assets					
Debtors	11	12,480		795	
Cash at bank and in hand		150,091		145,669	
		<u>162,571</u>		<u>146,464</u>	
Liabilities					
Creditors falling due with in one year	12	(38,894)		(26,444)	
		<u></u>		<u></u>	
Net current assets			123,677		120,020
Net assets			<u>126,829</u>		<u>122,769</u>
The funds of the charity					
Unrestricted funds:					
General	13		57,704		72,937
Designated	13		-		-
Restricted funds	13		69,125		49,832
Total charity funds			<u>126,829</u>		<u>122,769</u>

For the financial year ended 31st August 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors and Trustees on 21st March 2024 and were signed on its behalf by:



..... **RAAKESH PATEL (TREASURER AND INCOMING CHAIR)**

Company Number: 06759008

The NOTES on pages 11 to 23 form part of these accounts.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Garden Classroom meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show a net surplus of £4,060 for the year and free reserves of £54,552 at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

1.3 Income recognition

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant Income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract Income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment Income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised in the main body of the financial accounts, but detail is contained in the Trustees report.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2023

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises costs of seeking grants and donations and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Fund accounting

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £700 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Fixtures, fittings & equipment	- 25% reducing balance
Computer equipment	- 33.33% on cost

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.11 Creditors and provisions

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

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2023

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.14 Judgement and key sources of estimation uncertainty

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

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

1.15 Pension

The charity operates a defined contribution pension scheme on behalf of its employees. Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the scheme are held separately from those of the charity in an independently administered fund.

1.16 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2023

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Pinsent Masons LLP	-	15,290	15,290	7,142
Steve Edge	3,876	-	3,876	8,002
PBJ Management	5,000	-	5,000	-
B-SIDE MANAGEMENT	10,000	-	10,000	-
M&G Grant	-	3,500	3,500	-
The Big Give Trust	-	2,176	2,176	-
Crowdfunder Ltd	-	11,967	11,967	-
The City Bridge Trust	-	27,883	27,883	-
Postcode Lottery Fund	-	18,391	18,391	19,823
Garfield Weston Foundation	30,000	-	30,000	30,000
The Phillip King Charitable Trust	-	7,500	7,500	15,000
Clarion Futures	-	5,000	5,000	5,000
The Princess Anne Trust	-	-	-	5,000
London Response Fund/The City Bridge	-	-	-	9,545
The Pixel Fund	-	-	-	3,200
Mace Limited	-	-	-	10,000
Tall Stories Studio	-	-	-	1,000
KUSUMA TRUST UK	-	-	-	13,737
Drapers Charitable Grant	-	-	-	15,000
Charles S French C Csfct	-	-	-	3,000
Axa Services Ltd	-	-	-	2,000
John Coldman Donation	-	-	-	2,300
Quite Frankly Production	-	-	-	1,500
Other Grant /Donation	-	-	-	7,500
Donations <£1,001	2,560	-	2,560	8,132
	<u>51,436</u>	<u>91,707</u>	<u>143,143</u>	<u>166,881</u>

Grants and donation income in 2022, totalling £166,881 was attributed to £7,500 unrestricted funds and £159,381 restricted funds.

The donations in-kind are recognised within income as donations, and corresponding charges included within direct costs and support costs. The values placed on these contributions by the charity and the charges within expenditure are as follows:

- Rosey Lyall: fundraising, sessional consultancy and volunteer management – £5,000
- London Borough of Islington: premises costs – £10,000
- Sage: Accounting Software – £352

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Nature Connection Activity:				
Session Income/Traded Income	238,165	-	238,165	124,500
Grants and service level agreements:				
South Downs National Park	-	18,480	18,480	-
Goldman Sachs Gives/Boomaars Family	-	40,000	40,000	30,000
The D'Oyly Carte Charitable Trust	-	4,000	4,000	-
The Cleary Foundation	-	1,500	1,500	-
The Nineveh Charitable Trust	-	4,965	4,965	5,000
Hedley Foundation	-	5,000	5,000	-
The Bryan Guinness Charitable Trust	-	2,000	2,000	-
National Lottery Community Fund	-	9,994	9,994	-
Responsible Travel	1,500	-	1,500	-
Richard Cloudesley	-	10,000	10,000	-
EDP - Education Department	-	10,861	10,861	-
London Borough of Islington	-	52,916	52,916	124,269
UBS Business Solutions	-	28,021	28,021	-
Chapman Charitable Trust	-	-	-	2,000
The Tree Council	-	-	-	1,130
Progress UK	-	-	-	4,416
M & G Grant	-	-	-	1,800
Learning Through Landscapes	-	-	-	-
Victoria Community Fund	-	-	-	-
Lord Barnby's Foundation	-	-	-	-
Sussex Lund (High Weald)	-	-	-	-
The Swire Charitable Trust	-	-	-	10,000
Grant income < £1,001	-	1,049	1,049	-
	<u>239,665</u>	<u>188,786</u>	<u>428,451</u>	<u>303,114</u>

Income from charitable activities in 2022, totalling £303,114 was attributed to £124,500 unrestricted funds and £178,615 restricted funds.

4. OTHER TRADING INCOME

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Nature connection activity	1,500	-	1,500	-
Fundraising activities	-	-	-	26,800
Product Sales	1,228	-	1,228	2,538
	<u>2,728</u>	<u>-</u>	<u>2,728</u>	<u>29,339</u>

Other trading income in 2022 totalling £29,339 was all attributed to unrestricted funds.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31ST AUGUST 2023

5. ANALYSIS OF EXPENDITURE

	Raising Funds	Nature Connection Activity	2023	2022
	£	£	£	£
Salary costs	39,246	207,970	247,215	223,154
Sessional work	-	109,627	109,627	104,704
Staff training and CRB's	-	9,291	9,291	15,434
Volunteers expenses	-	4,143	4,143	3,937
Resources, material and equipment	-	83,604	83,604	97,893
Travelling and delivery expenses	-	5,974	5,974	3,030
Advertising and promotion (Inc. website)	-	2,820	2,820	5,711
Support costs (Note 6)	6,352	99,517	105,869	99,711
Governance costs (Note 7)	158	2,482	2,640	2,640
	<u>45,756</u>	<u>525,425</u>	<u>571,182</u>	<u>556,214</u>

Of the £571,182 expenditure in 2023 (2022 - £556,215), £309,982 was charged to unrestricted funds (2022 - £172,105) and £261,200 to restricted funds (2022 - £384,109).

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General Support	Governance Function	2023	2022
	£	£	£	£
Finance and administration staff	72,074	-	72,074	72,131
Premises costs	12,943	-	12,943	1,019
Communication and IT costs	3,614	-	3,614	5,208
Insurance	3,329	-	3,329	5,017
Depreciation	2,577	-	2,577	4,470
Legal and professional costs	5,506	-	5,506	1,950
Miscellaneous expenses	5,826	-	5,826	9,916
Independent Examiner's fee	-	2,640	2,640	2,640
	<u>105,869</u>	<u>2,640</u>	<u>108,509</u>	<u>102,351</u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2023

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2023	2022
	£	£
Net movement in funds is shown after charging:		
Independent examiners' fees	2,640	2,640
Depreciation on tangible fixed assets	<u>2,577</u>	<u>4,470</u>

8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2023	2022
	£	£
STAFF COSTS		
Salaries	290,460	269,093
National Insurance	22,021	19,315
Pension	7,307	6,878
	<u>319,788</u>	<u>295,285</u>

No employee had employee benefits in excess of £60,000 (2022 - £nil).

No Trustees received remuneration or reimbursed expenses during the year (2022 - £nil).

The key senior management personnel of the charity comprise the Chief Executive Officer and Senior Management Team. The total employee benefits of the key management personnel of the charity were £81,846 (2022 - £83,156).

9. STAFF NUMBERS

The average monthly number of full-time equivalent staff employed by the charity during the year was as follows:

	2023	2022
Direct charitable work	8.5	5.5
Finance and administration staff	0.5	0.5

The average monthly number of persons employed by the charity during the year, making up the FTE, was 10 (2022 – 8).

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2023

10. TANGIBLE FIXED ASSETS

			2023	2022
			£	£
Net book value:				
Computer Equipments			3,152	2,749
			<u>3,152</u>	<u>2,749</u>
Movements in the period:				
Cost:	Opening Balances	Additions	Disposals	Closing Balances
	£	£	£	£
Fixtures, fittings and equipment	18,115	2,981	-	21,096
	<u>18,115</u>	<u>2,981</u>	<u>-</u>	<u>21,096</u>
Depreciation:	Opening Balances	Charge For Period	Disposals	Closing Balances
	£	£	£	£
Fixtures, fittings and equipment	15,367	2,577	-	17,944
	<u>15,367</u>	<u>2,577</u>	<u>-</u>	<u>17,944</u>

11. DEBTORS

	2023	2022
	£	£
Trade Debtors	11,980	-
Other debtors	500	795
	<u>12,480</u>	<u>795</u>

12. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,340	-
Other Creditors	1,400	1,348
Pension NEST		
Accruals	2,640	2,640
Deferred Income (Note 15)	28,514	22,456
	<u>38,894</u>	<u>26,444</u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2023

MOVEMENT IN FUNDS (continued)

	Balance at 01.09.22	Income	Expenditure	Transfer	Balance at 31.08.23
	£	£	£	£	£
Restricted funds:					
Pinsent Masons LLP	-	15,290	15,290	-	-
M&G Grant	-	3,500	3,500	-	-
The Big Give Trust	-	2,176	-	-	2,176
Crowdfunder Ltd	-	11,967	5,539	-	6,428
GARFIELD WESTON FOUNDATION	30,000	-	30,000	-	-
The City Bridge Trust	-	27,883	11,776	-	16,107
Postcode Lottery Fund	-	18,391	1,472	-	16,919
The Philip King Charitable Trust	-	7,500	7,500	-	-
Clarion Futures	-	5,000	5,000	-	-
South Downs National Park	-	18,480	18,480	-	-
Goldman Sachs Gives/Boomaars Family	-	40,000	40,000	-	-
Steve Edge	5,002	-	5,002	-	-
The D'Oyly Carte Charitable Trust	-	4,000	4,000	-	-
The Cleary Foundation	-	1,500	1,500	-	-
The Nineveh Charitable Trust	-	4,965	4,965	-	-
Hedley Foundation	-	5,000	5,000	-	-
The Bryan Guinness Charitable Trust	-	2,000	2,000	-	-
National Lottery Community Fund	-	9,994	4,701	-	5,293
Richard Cloudesley	-	10,000	10,000	-	-
EDP - Education Department	-	10,861	6,035	-	4,827
London Borough of Islington	10,414	52,916	45,954	-	17,376
UBS Business Solutions	-	28,021	28,021	-	-
Progress UK	4,416	-	4,416	-	-
Grant income < £1,001	-	1,049	1,049	-	-
	<u>49,832</u>	<u>280,493</u>	<u>261,200</u>	<u>-</u>	<u>69,125</u>
Unrestricted funds					
General funds	72,937	294,749	309,982	-	57,704
Designated funds	-	-	-	-	-
Total funds	<u>122,769</u>	<u>575,242</u>	<u>571,182</u>	<u>-</u>	<u>126,829</u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2023

Movements in funds - previous year

	Balance at 01.09.21 £	Income £	Expenditure £	Transfer £	Balance at 31.08.22 £
Restricted funds:					
The Bryan Guinness Charitable Trust	6,000	-	6,000	-	-
The Princess Anne Trust	-	5,000	5,000	-	-
Postcode Lottery Fund	-	19,823	19,823	-	-
London Response Fund/The City Bridge	-	9,545	9,545	-	-
GARFIELD WESTON FOUNDATION	-	30,000	-	-	30,000
Mace Limited	-	10,000	10,000	-	-
Clarion Futures	-	5,000	5,000	-	-
Goldman Sachs Gives/Boomaars Family	-	30,000	30,000	-	-
Tall Stories Studio	-	1,000	1,000	-	-
KUSUMA TRUST UK	-	13,737	13,737	-	-
DRAPERS CHARITABLE GRANT	-	15,000	15,000	-	-
CHARLES S FRENCH C CSFCT	-	3,000	3,000	-	-
London Borough of Islington	9,165	124,269	123,020	-	10,414
AXA SERVICES LTD	-	2,000	2,000	-	-
John Coldman Donation	-	2,300	2,300	-	-
The Orpington Foundation	10,000	-	10,000	-	-
The Philip King Charitable Trust	-	15,000	15,000	-	-
THE PIXEL FUND	-	3,200	3,200	-	-
Pinsent Masons LLP	-	7,142	7,142	-	-
Quite Frankly Production	-	1,500	1,500	-	-
Victoria Community Fund	2,503	-	2,503	-	-
Siemens	10,000	-	10,000	-	-
Progress UK	2,715	4,416	2,715	-	4,416
South Downs National Park Trust	12,387	-	12,387	-	-
The Portal Trust	13,344	-	13,344	-	-
The Swire Charitable Trust	5,000	10,000	15,000	-	-
Steve Edge	-	8,002	3,000	-	5,002
Anonymous donor	5,000	-	5,000	-	-
Grants and donations < £1,001	-	8,132	8,132	-	-
Chapman Charitable Trust	-	2,000	2,000	-	-
THE TREE COUNCIL	-	1,130	1,130	-	-
M & G GRANT	-	1,800	1,800	-	-
The Nineveh Charitable Trust	-	5,000	5,000	-	-
	<u>76,114</u>	<u>337,996</u>	<u>364,278</u>	<u>-</u>	<u>49,832</u>
Unrestricted funds					
General funds	83,534	161,340	191,937	20,000	72,937
Designated funds	20,000	-	-	20,000	-
Total funds	<u>179,648</u>	<u>499,336</u>	<u>556,215</u>	<u>-</u>	<u>122,769</u>

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2023

MOVEMENT IN FUNDS (continued)

Description, nature and purpose of restricted funds:

The Bryan Guinness Charitable Trust – Grant towards pilot programme at The Quadrangle Trust, Kent.

Charles S.French Charitable Trust – Islington young carers' camping residential.

The Cleary Foundation – Grant towards recovery and wellness sessions for schools.

The City Bridge Trust (Bridging Divides)– Grant towards Community Education Manager and Finance Officer salary and on costs.

Garfield Weston Foundation – Grant towards salary costs and grant towards the review processes and policies and premises signage costs.

Goldman Sachs Gives / Boomaars Family – Grant towards Countryside Experience project at Hobbs Hill Farm.

The Hedley Foundation – Young Carer's camping residential.

London Borough of Islington – Several grants received for different purposes.

The National Lottery – Little Explorers drop in parent and toddler group.

The Nineveh Charitable Trust – Grant towards the salary of the Away Manager.

The Orplington Foundation – Donation towards Education and Community manager salary, insurance, accountancy, comms and Line events for teachers.

The Phillp King Charitable Trust – Grant towards consultant support for CEO and Senior Management Team.

Pinsent Masons PPL– Grant towards a programme of Urban Forest School for a Hackney School.

Progress UK – For TGC to deliver Nesta Theory of Change Level II work.

South Downs National Park Trust – Grant towards school residential.

The Swire Charitable Trust – Grant towards Urban Forest School Programme and a grant towards the salary of the Senior Management Team.

The Tree Council – Grant towards Growing among Trees project.

Steve Edge – Donation towards bees' education sessions for schools and towards equipment for TGC's Countryside residential camping programme.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont'd)

FOR THE YEAR ENDED 31ST AUGUST 2023

MOVEMENT IN FUNDS (continued)

Grants and donations <£1,001 – Grants and donations towards costs of gardening projects.

Victoria Community Fund – Grant towards Newington Green Garden maintenance and extension.

Siemens – Grant towards the salary of Director of Education.

London Response Fund / The City Bridge Trust – Grant towards salary of the core team and for wellness and recovery sessions.

Chapman Charitable Trust – Grant towards countryside residential camping.

Description, nature and purpose of unrestricted funds:

General funds: General fund represents funds available to spend at the discretion of the Trustees.

Designated funds: Staff contingency funds to cover the cost of staff redundancy and continuous of services.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2023

13. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General Funds	Designated Funds	Restricted Funds	2023 Total
		£	£	£
Fixed assets	3,152	-	-	3,152
Net Current assets	54,552	-	69,125	123,677
	<u>57,704</u>	<u>-</u>	<u>69,125</u>	<u>126,829</u>

Analysis of net assets between funds - previous year

	General Funds	Designated Funds	Restricted Funds	2022 Total
		£	£	£
Fixed assets	2,749	-	-	2,749
Net Current assets	70,188	-	49,832	120,020
	<u>72,937</u>	<u>-</u>	<u>49,832</u>	<u>122,769</u>

14. DEFERRED INCOME

	2023 £	2022 £
Balance brought forward	22,456	15,690
Amount released to income in the year	(22,456)	(15,690)
Amount deferred in the year	28,514	22,456
Balance carried forward	<u>28,514</u>	<u>22,456</u>

Deferred income represents programme income received in 2022/23, relating to activity to be delivered in 2023/24.

15. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

16. RELATED PARTY TRANSACTIONS

There are no other related party transactions during the year (2022 - £nil).

THE GARDEN CLASSROOM

England & Wales - Charity number 1168587

Accounts

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31ST AUGUST 2022

Company No: 06759008
Charity No: 1168587

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

REPORT AND ACCOUNTS

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THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2022

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st August 2022, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OUR PURPOSE

The Garden Classroom (TGC) exists to provide high quality programmes that cultivate an interest in the natural world in order to understand and protect it and to benefit from all that an appreciation and connection with nature brings. TGC was set up in 2008 by founder Marnie Rose. Together with founder Trustee Rosey Lyall they have grown the charity steadily and carefully since then, diversifying our range and depth of programmes. TGC is headquartered in a tiny park keeper's hut on Newington Green, in Islington, and has classroom facilities in nearby King Henry's Walk Garden and across North London. From here, we deliver a wide range of educational activities, programmes for the general public and outdoor education training across London and the South East.

Our aims are as follows:

- To advance education, particularly amongst children, young people and families from inner city areas, by providing creative outdoor experiences that inspire and educate while nurturing a respect for the natural environment.
- To provide facilities in the interests of social welfare for recreation or other leisure time occupation for such children, young people and families with the object of improving their mental health and well-being and enabling them to enjoy the physical, emotional and social benefits that come from having a connection with nature.

We would not be able to do our work without our group of impressive and dedicated local volunteers. They support a wide range of activities that range from helping with our Trustee work to setting up a site for our countryside residentials, with everything else in between: setting up education sessions, cleaning up after a session, looking after small groups of children during outdoor activities, and supporting our training programmes.

Our Volunteers

Volunteers are essential to the work and services of TGC. Among other services they provide:

- Trustee support
- Fundraising support
- Delivery support for TGC's main education programme
- Delivery support for TGC's countryside programme
- Delivery support for TGC's community events and activities

All are DBS checked and receive training to deliver their service.

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2022

Achievements and Performance

In 2021-22 TGC's beneficiary engagement more than doubled to 13,320 (from the under 5s to the over 55s). Across all of our programmes (Education, Urban Forest School, Countryside, Training and Community) we delivered 1,244 sessions. This means that during every week TGC was operational in 2021-22 we delivered 28 sessions.

Over 70% of our beneficiaries are early years and school children aged 3-11. In 2021-22, 50% of the schools we worked with had 25-49% of their children qualify for pupil premium, a further 33% of the schools we worked with had 50-90% of their children qualify for pupil premium.

25% of our work in 2021-22 was delivered in the community. We have programmes targeting under 5s and their families and we aim to work with those most in need by partnering with organisations such as Bright Start Islington. Our other community programme areas were for the over 55s.

The remaining 5% of our beneficiaries in 2021-22 were those who attended our range of Training programmes for career and personal development.

TGC also maintained its Quality Badge accreditation with the Council for Learning Outside the Classroom (LOtC).

Looking Forward

TGC will continue to offer a wide range of transformational nature connection experiences to our community, to support their health and happiness, as well as to inspire and nurture a collective care of the environment. TGC will also work with local schools with a particular focus on climate change and sustainability. We will continue to improve the quality, biodiversity and climate resilience of the urban green spaces we use, for the good of our beneficiaries and all who use these spaces.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2). The achievements and activities above demonstrate the public benefit arising through the charity's activities

FINANCIAL REVIEW

The Trustees would like to thank its funders and supporters for generously supporting TGC and providing the crucial flexibility that has been required during this challenging and complex year due to the impact of the pandemic. This incredible support has enabled the charity to establish a highly talented team enabling the charity to increase the range, complexity and scope of projects planned for 22-23.

The Statement of Financial Activities showed a net deficit of £56,879 (2021 £28,255) for the year and reserves stood at £122,769 (2021 £179,648).

The net deficit increased by £28,624 as a result of a shortfall in funding for the payment of one-off restructuring costs. Annual income for the year increased by 6% (£26,547) from the prior year to £499,336. The increase is mainly driven by an increase from income from charitable activities (London Borough of Islington) and this was partially offset by a decline in grants and donations mainly as a result of the end of HMRC job retention scheme. Operating expenses increased by £55,171 mainly due to the higher costs from short-term contracting staff to deliver critical projects.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2022

Trustee Induction and Training

New Trustees are inducted to fully understand the work and culture of The Garden Classroom and provided information on the roles and responsibilities of Trustees. They are also required to read key documents i.e. Charity Commission guidance on 'How to be a good Trustee'. The Trustees maintain a good working knowledge of charity and company law and best practice by attendance at charity and company courses run by outside providers. New Trustees are given copies of the Memorandum and Articles of Association as filed at Companies House and the Charity Commission.

Organisational Structure

The Board of Trustees (who are also Directors) shall not be less than three. The charitable company is organised so that the Trustees meet at least six times a year, whereby any major risks to which the charity is exposed are reviewed and systems and procedures are established to manage those risks. If the need arises, there will be occasional extra meetings to discuss issues or challenges, which arise unexpectedly. Trustees hosts meetings with staff and volunteers to discuss the development and implementation of the development plan and to inform the decisions made by Trustees about the future direction of The Garden Classroom.

The daily operations are the responsibility of the CEO, who has overall leadership for the various activities projects and has regular meetings with the Chair, as well as reporting formally, on a regular basis, to the Board of Trustees.

Reserves Policy

The Trustees consider it prudent to maintain an adequate level of unrestricted reserves to cover the Charity's contractual commitments and provide sufficient working capital and to accumulate funds towards the costs of achieving future objectives of the Charity.

As at the year end accounts showed funds of £92,769 (2021 - £179,648), of which £16,832 (2021 - £76,114) was restricted. The unrestricted funds not designated or invested in tangible fixed assets held by the charity are £73,188 (2021 - £76,315).

The Trustees have reviewed the circumstances of the charity for the foreseeable future and are of the view that the charity is a going concern.

Related Parties

The charity has relationships with the following related parties, charities and organisations with which it co-operates in pursuit of its charitable objectives:

- London Borough of Islington
- London Borough of Hackney
- King Henry's Walk Garden
- Council for Learning Outside The Classroom
- ITC First
- The Quadrangle Trust
- The Boomaars Family/Vexour Farm
- Ryewell Wood (Belhurst Conservation Trust)

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 06759008

Charity Number: 1168587

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2022

Trustees / Directors

Mr Robert I Burns - Chair
Mr Raakesh Patel – Treasurer
Mr Vikram Jain
Mr Shelly Khaled
Ms Galeemah Adams
Ms Sarah V Whitehouse
Mr Benjamin J Brace – resigned on 13 December 2022
Mr Robert Williams – resigned on 9 May 2023
Ms Farrah Nazir – resigned on 27 September 2022

Company Secretary: Marnie Rose

Senior Management Personnel: Marnie Rose – Chief Executive Officer

Registered Office: Newington Green Park Building, 2 Newington Green, Islington N1 4RF

Independent Examiner: Samir Shah,
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: The Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT

Trustees' Responsibilities in Relation to the Financial Statement

The Trustees (who are also directors of The Garden Classroom for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 4th May 2023 and signed on its behalf:



ROBERT I BURNS (CHAIR)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE GARDEN CLASSROOM (A registered charity and company limited by guarantee)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

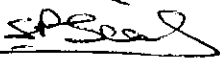
Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



SAMIR SHAH
For on behalf of Ramon Lee Ltd
93 Tabernacle Street
London EC2A 4BA

Date: 14th May 2023

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2022

SUMMARY INCOME AND EXPENDITURE ACCOUNT

		Unrestricted Funds			Total	Total
	Notes	General Funds	Designated Funds	Restricted Funds	2022	2021
		£	£	£	£	£
Income						
Grants and donations	2	7,500	-	159,381	166,881	217,607
Income from charitable activities	3	124,500	-	178,615	303,114	230,839
Other trading income	4	29,339	-	-	29,339	24,294
Investment income		2	-	-	2	49
Total income		<u>161,340</u>	<u>-</u>	<u>337,995</u>	<u>499,336</u>	<u>472,789</u>
Expenditure						
Cost of raising funds	5	50,348	-	-	50,348	64,413
Charitable activities	5	138,589	-	367,278	505,867	436,631
Total expenditure		<u>188,937</u>	<u>-</u>	<u>367,278</u>	<u>556,215</u>	<u>501,044</u>
Net income/(expenditure) and net movement in funds for the year before transfer		(27,597)	-	(29,282)	(56,879)	(28,255)
Transfer between funds		20,000	(20,000)			-
Net income/(expenditure) and net movement in funds for the year after transfer		<u>(7,597)</u>	<u>(20,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Reconciliation of funds</i>						
Total funds, brought forward		83,534	20,000	76,114	179,648	207,903
Total funds, carried forward		<u>75,937</u>	<u>-</u>	<u>46,832</u>	<u>122,769</u>	<u>179,648</u>

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial periods.

The notes on pages 9 to 21 form part of these accounts.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

BALANCE SHEET AS AT 31ST AUGUST 2022

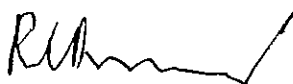
	Notes	2022	2021
		£	£
Fixed Assets			
Tangible assets	10	2,749	7,219
Current Assets			
Debtors	11	795	8,092
Cash at bank and in hand		145,669	183,951
		<u>146,464</u>	<u>192,043</u>
Liabilities			
Creditors falling due within one year	12	<u>(26,443)</u>	<u>(19,614)</u>
Net Current Assets		120,020	172,429
Net Assets		<u>122,769</u>	<u>179,648</u>
The funds of the charity:			
Unrestricted funds			
General	13	75,937	83,534
Designated	13	-	20,000
Restricted funds	13	46,832	76,114
Total charity funds		<u>122,769</u>	<u>179,648</u>

For the financial year ended 31st August 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors and Trustees on 18th January 2022 and were signed on its behalf by:



..... MR R I BURNS (CHAIR)

Company Number: 06759008

The notes on pages 9 to 21 form part of these accounts.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Garden Classroom meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show net deficit of £56,879 for the year and free reserves of £73,188 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

1.3 Income recognition

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised in the main body of the financial accounts, but detail is contained in the Trustees report.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2022

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises costs of seeking grants and donations and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Fund accounting

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £700 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Fixtures, fittings & equipment	- 25% reducing balance
Computer equipment	- 33.33% on cost

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.11 Creditors and provisions

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

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST AUGUST 2022

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.14 Judgement and key sources of estimation uncertainty

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

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

1.15 Pension

The charity operates a defined contribution pension scheme on behalf of its employees. Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the scheme are held separately from those of the charity in an independently administered fund.

1.16 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2022

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
The City Bridge Trust	-	-	-	14,250
The Princess Anne Trust	-	5,000	5,000	-
Postcode Lottery Fund	-	19,823	19,823	-
The Orpington Foundation	-	-	-	10,000
London Response Fund/The City Bridge Trust	-	9,545	9,545	55,107
Garfield Weston Foundation	-	30,000	30,000	-
Pinsent Masons LLP	-	7,142	7,142	5,400
The Philip King Charitable Trust	-	15,000	15,000	15,000
The Pixel Fund	-	3,200	3,200	-
Mace Limited	-	10,000	10,000	-
Clarion Futures	-	5,000	5,000	-
Tall Stories Studio	-	1,000	1,000	-
KUSUMA TRUST UK	-	13,737	13,737	-
Drapers Charitable Grant	-	15,000	15,000	-
Charles S French Charitable Trust	-	3,000	3,000	-
Axa Services Ltd	-	2,000	2,000	-
John Coldman Donation	-	2,300	2,300	-
Quite Frankly Production	-	1,500	1,500	-
HMRC Job Retention Scheme	-	-	-	45,436
Charities Trust (Crowdfunder/M&G Prudential)	-	-	-	6,333
Siemens	-	-	-	10,000
Steve Edge	-	8,002	8,002	6,507
Other Grant /Donation	7,500	-	7,500	-
Donations <£1,001	-	8,132	8,132	2,222
Donation in kind	-	-	-	47,352
	<u>7,500</u>	<u>159,381</u>	<u>166,881</u>	<u>217,607</u>

Grants and donation income in 2021, totalling £217,607 was attributed to £57,414 unrestricted funds and £160,193 restricted funds.

The donations in kind are recognised within income as donations, and corresponding charges included within direct costs and support costs. The values placed on these contributions by the charity and the charges within expenditure are as follows:

- Rosey Lyall – Fundraising costs, sessional consultancy and volunteer management – £37,000
- London Borough of Islington – Premises costs– £10,000
- Sage Foundation – Communication and IT costs £352

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<i>Nature Connection Activity:</i>				
Session Income/Traded Income	124,500	-	124,500	105,505
<i>Grants and service level agreements:</i>				
The Bryan Guinness Charitable Trust	-	-	-	6,000
Co-op Local Community Fund	-	-	-	1,114
Goldman Sachs Gives/Boomaars Family	-	30,000	30,000	40,000
Chapman Charitable Trust	-	2,000	2,000	1,000
The Tree Council	-	1,130	1,130	-
Progress UK	-	4,416	4,416	-
M & G Grant	-	1,800	1,800	-
Learning Through Landscapes	-	-	-	16,120
Victoria Community Fund	-	-	-	4,919
Lord Barnby's Foundation	-	-	-	2,000
Sussex Lund (High Weald)	-	-	-	2,500
London Borough of Islington	-	124,269	124,269	33,021
The Nineveh Charitable Trust	-	5,000	5,000	5,000
The Swire Charitable Trust	-	10,000	10,000	10,000
Grant income < £1,001	-	-	-	3,660
	<u>124,500</u>	<u>178,615</u>	<u>303,114</u>	<u>230,839</u>

Income from charitable activities in 2021, totalling £230,839 was attributed to £105,505 unrestricted funds and £125,334 restricted funds.

4. OTHER TRADING INCOME

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Fundraising activities	26,800	26,800	21,870
Product Sales	2,538	2,538	2,424
	<u>29,339</u>	<u>29,339</u>	<u>24,294</u>

Investment income in 2021 totalling £24,294 was all attributed to unrestricted funds.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont'd)

FOR THE YEAR ENDED 31ST AUGUST 2022

5. ANALYSIS OF EXPENDITURE

	Raising funds £	Nature Connection Activity £	2022 £	2021 £
Salary costs	44,207	178,947	223,154	241,103
Sessional work	-	104,704	104,704	66,931
Staff training and CRB's	-	15,434	15,434	12,871
Volunteers expenses	-	3,937	3,937	3,456
Resources, material and equipment	-	97,893	97,893	62,452
Travelling and delivery expenses	-	3,030	3,030	6,042
Advertising and promotion (Inc. website)	-	5,711	5,711	2,466
Fundraising costs	-	-	-	-
Support costs (Note 6)	5,983	93,728	99,711	103,083
Governance costs (Note 6)	158	2,482	2,640	2,640
	<u>50,348</u>	<u>505,867</u>	<u>556,215</u>	<u>501,044</u>

Of the £556,215 expenditure in 2022 (2021 - £501,044), £172,105 was charged to unrestricted funds (2021 - £173,786) and £384,109 to restricted funds (202 - £327,258).

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	Support costs £	Governance costs £	2022 £	2021 £
Finance and administration staff	72,131	-	72,131	61,125
Premises costs	1,019	-	1,019	15,043
Communication and IT costs	5,208	-	5,208	4,960
Insurance	5,017	-	5,017	2,828
Depreciation	4,470	-	4,470	2,877
Legal and professional costs	1,950	-	1,950	7,201
Miscellaneous expenses	9,916	-	9,916	9,049
Trustees and Board Meeting Expenses	-	-	-	-
Independent Examiner's fee	-	2,640	2,640	2,640
	<u>99,711</u>	<u>2,640</u>	<u>102,351</u>	<u>105,723</u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2022

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2022	2021
	£	£
Net movement in funds is shown after charging:		
Depreciation	4,470	2,877
Independent examination	<u>2,640</u>	<u>2,640</u>

8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2022	2021
	£	£
STAFF COSTS		
Salaries	269,093	276,691
National Insurance	19,315	18,784
Pension	<u>6,878</u>	<u>6,753</u>
	<u>295,285</u>	<u>302,228</u>

No employee had employee benefits in excess of £60,000 (2021 - £nil).

No Trustees received remuneration or reimbursed expenses during the year (2021 - £nil).

The key management personnel of the charity comprise the Chief Executive Officer and Senior Programme Manager. The total employee benefits of the key management personnel of the charity were £83,156 (2021 - £103,407).

9. STAFF NUMBERS

The average monthly number of full-time equivalent staff employed by the charity during the year was as follows:

	2022	2021
Direct charitable work	5.5	5.5
Finance and administration staff	0.5	0.5

The average monthly number of persons employed by the charity during the year, making up the FTE, was 8 (2021 - 8).

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)
FOR THE YEAR ENDED 31ST AUGUST 2022

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
As at 1 September 2021	18,115
Additions	-
Disposal	-
As at 31 August 2022	<u>18,115</u>
Depreciation:	
As at 1 September 2021	10,896
Disposal	-
Charge for the year	4,470
As at 31 August 2022	<u>15,366</u>
Net book value:	
As at 31 August 2021	<u>7,219</u>
As at 31 August 2022	<u>2,749</u>

11. DEBTORS

	Total 2022 £	Total 2021 £
Trade debtors	-	7,297
Other debtors	795	795
	<u>795</u>	<u>8,092</u>

12. CREDITORS: amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade creditors	-	1,119
Other creditors	-	165
Pension NEST	1,348	-
Accruals	2,640	2,640
Deferred income (note 14)	22,456	15,690
	<u>26,443</u>	<u>19,614</u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2022

	Balance as at 01.09.21 £	Income £	Expenditure £	Transfer £	Balance as at 31.08.22 £
Restricted funds:					
The Bryan Guinness Charitable Trust	6,000	-	6,000	-	-
The Princess Anne Trust	-	5,000	5,000	-	-
Postcode Lottery Fund	-	19,823	19,823	-	-
Bridge Trust	-	9,545	9,545	-	-
GARFIELD WESTON FOUNDATION	-	30,000	-	-	30,000
Mace Limited	-	10,000	10,000	-	-
Clarion Futures	-	5,000	5,000	-	-
Goldman Sachs Gives/Boomaars Family	-	30,000	30,000	-	-
Tall Stories Studio	-	1,000	1,000	-	-
KUSUMA TRUST UK	-	13,737	13,737	-	-
DRAPERS CHARITABLE GRANT	-	15,000	15,000	-	-
CHARLES S FRENCH C CSFCT	-	3,000	3,000	-	-
London Borough of Islington	9,165	124,269	123,020	-	10,414
AXA SERVICES LTD	-	2,000	2,000	-	-
John Coldman Donation	-	2,300	2,300	-	-
The Orpington Foundation	10,000	-	10,000	-	-
The Philip King Charitable Trust	-	15,000	15,000	-	-
THE PIXEL FUND	-	3,200	3,200	-	-
Pinsent Masons LLP	-	7,142	7,142	-	-
Quite Frankly Production	-	1,500	1,500	-	-
Victoria Community Fund	2,503	-	2,503	-	-
Siemens	10,000	-	10,000	-	-
Progress UK	2,715	4,416	2,715	-	4,416
South Downs National Park Trust	12,387	-	12,387	-	-
The Portal Trust	13,344	-	13,344	-	-
The Swire Charitable Trust	5,000	10,000	15,000	-	-
Steve Edge	-	8,002	3,000	-	5,002
Anonymous donor	5,000	-	5,000	-	-
Grants and donations < £1,001	-	8,132	8,132	-	-
Chapman Charitable Trust	-	2,000	2,000	-	-
THE TREE COUNCIL	-	1,130	1,130	-	-
M & G GRANT	-	1,800	1,800	-	-
The Nineveh Charitable Trust	-	5,000	5,000	-	-
	<u>76,114</u>	<u>337,995</u>	<u>364,278</u>	<u>-</u>	<u>49,832</u>
Unrestricted funds:					
General funds	83,534	161,340	191,937	20,000	72,937
Designated funds	20,000	-	-	(20,000)	-
Total funds	<u>179,648</u>	<u>499,336</u>	<u>556,215</u>	<u>-</u>	<u>122,769</u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2022

MOVEMENT IN FUNDS (continued)

Movements in funds - previous year

	Balance as at 01.09.20 £	Income £	Expenditure £	Transfer £	Balance as at 31.08.21 £
Restricted funds:					
Arsenal Football Club	2,250	-	2,250	-	-
The Bryan Guinness Charitable Trust	-	6,000	-	-	6,000
London Response Fund/The City Bridge Trust	-	55,107	55,107	-	-
Co-op Local Community Fund	2,171	1,114	3,285	-	-
City Bridge Trust	10,386	14,250	24,636	-	-
Garfield Weston Foundation	18,924	-	18,924	-	-
Goldman Sachs Gives/Boomaars Family	20,477	40,000	60,477	-	-
Chapman Charitable Trust	-	1,000	1,000	-	-
HMRC Job Retention Scheme	-	45,436	45,436	-	-
London Borough of Islington	1,983	33,021	25,839	-	9,165
The National Lottery	1,000	-	1,000	-	-
The Nineveh Charitable Trust	-	5,000	5,000	-	-
One Family Foundation	766	-	766	-	-
The Orpington Foundation	4,643	10,000	4,643	-	10,000
The Philip King Charitable Trust	-	15,000	15,000	-	-
Pinsent Masons LLP	-	5,400	5,400	-	-
Learning through Landscapes	-	16,120	16,120	-	-
Victoria Community Fund	-	4,919	2,416	-	2,503
Lord Barnby's Foundation	-	2,000	2,000	-	-
Sussex Lund (High Weald)	-	2,500	2,500	-	-
Siemens	-	10,000	-	-	10,000
Progress UK	2,875	-	160	-	2,715
Social Investment Business Grant	-	-	-	-	-
South Downs National Park Trust	12,744	-	357	-	12,387
The Shanly Foundation	-	-	-	-	-
The Portal Trust	14,574	-	1,230	-	13,344
The Swire Charitable Trust	5,000	10,000	10,000	-	5,000
Trees for Cities	-	-	-	-	-
Two Magpies Fund	14,838	-	14,838	-	-
William Kendall's Charity	-	-	-	-	-
Anonymous donor	4,714	5,000	4,714	-	5,000
Grants and donations < £1,001	500	3,660	4,160	-	-
	117,845	285,527	327,258	-	76,114
Unrestricted funds:					
General funds	90,058	187,262	173,786	(20,000)	83,534
Designated funds	-	-	-	20,000	20,000
Total funds	207,903	472,789	501,044	-	179,648

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2022

MOVEMENT IN FUNDS (continued)

Description, nature and purpose of restricted funds:

Alchemy Foundation– Grant towards Summer on the Green project.

Arsenal Football Club – Grant towards bees' sessions for schools.

The Bryan Guinness Charitable Trust – Grant towards pilot programme at The Quadrangle Trust, Kent.

Charles S.French Charitable Trust – Islington young carers' camping residential.

The Cleary Foundation – Grant towards recovery and wellness sessions for schools.

Co-op Local Community Fund – Grant towards salary cost for Newington Green garden project

The City Bridge Trust (Bridging Divides)– Grant towards Community Education Manager and Finance Officer salary and on costs.

Garfield Weston Foundation – Grant towards salary costs in 2020 and grant towards the review processes and policies and premises signage costs in 2019.

Goldman Sachs Gives /Boomaars Family – Grant towards Countryside Experience project at Hobbs Hill Farm.

The Hedley Foundation – Young Carer's camping residential.

HMRC Job Retention Scheme – Grant towards salaries of the furloughed staff.

Investec – Towards a programme of school science workshops.

Johnson Matthey – Seashore Adventures set up costs.

London Borough of Islington – Several grants received for the following purposes:

- London Borough of Islington Summer on the Green: a grant towards a programme of family nature engagement activities on Newington Green during the school summer holidays 2018
- Development of programme at Caledonian Park 2018/19
- Urban Forest School Programme for Islington Schools in 2019/2020/2021
- Bees Programme in 2019/2020/2021

The National Lottery – Little Explorers drop in parent and toddler group.

The Nineveh Charitable Trust – Grant towards the salary of the Away Manager.

One Family Foundation – Grant towards health and safety post COVID-19 staff training.

The Orpington Foundation – Donation towards Education and Community manager salary, insurance, accountancy, comms and Line events for teachers.

The Philip King Charitable Trust – Grant towards CEO's salary in 2020/21 and grant towards the Senior Programme Manager, CEO, equipment for Finance Officer and core costs in 2020/21.

Pinsent Masons PPL– Grant towards a programme of Urban Forest School for a Hackney School.

Postcode Local Trust – Grant towards one-year Nature Connection programme for Islington children.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2022

MOVEMENT IN FUNDS (continued)

The Prince of Wales's Charitable Fund – Setting up an urban Forest School programme.

Progress UK – For TGC to deliver a Nesta Theory of Change piece of work.

Social Investment Business Grant – Grant to support the organisation to become investment ready.

South Downs National Park Trust – Grant towards school residential.

The Shanly Foundation – Grant towards bees' sessions for schools in 2020/21 and Grant towards the science and nature work with schools.

Sir John Cass Foundation – A three year programme of Learning in Natural Environments CPD for Islington Schools.

The Swire Charitable Trust – Grant towards Urban Forest School Programme in 2020/21 and a grant towards the salary of Senior Programme Manager.

Trees for Cities – Grant towards Growing among Trees project.

Two Magpies Fund – Grant towards developing core service and adopt it to the needs of Islington primary schools' children in poverty post lockdown due to the coronavirus epidemic.

Steve Edge – Donation towards bees' sessions for schools in 2020/21 and towards equipment for TGC's countryside residential camping programme in 2018/19.

William Kendall Charitable Trust – Grant towards the Bee Education Programme.

Grants and donations <£1,001 – Grants and donations towards costs of gardening projects.

Learning through Landscapes – Traded restricted income to deliver My school My planet sessions at schools.

Victoria Community Fund – Grant towards Newington Green Garden maintenance and extension.

Lord Barnby's Foundation – Grant towards countryside residential camping.

Siemens – Grant towards salary of education manager.

London Response Fund/The City Bridge Trust - Grant towards salary of core team and for wellness and recovery session.

Sussex Lund (High Weald) – Grant towards trees and hedge planting and bird boxes at Hobbs Hill.

Chapman Charitable Trust - Grant towards countryside residential camping.

Description, nature and purpose of unrestricted funds:

General funds: General fund represents funds available to spend at the discretion of the Trustees.

Designated funds: Staff contingency funds to cover the cost of staff redundancy and continuous of services.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2022

13. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General Funds	Designated Funds	Restricted Funds	Total 2022
	£	£	£	£
Tangible fixed assets	2,749	-	-	2,749
Net current assets	70,188	-	49,832	120,020
	<u>72,937</u>	<u>-</u>	<u>49,832</u>	<u>122,769</u>

Analysis of net assets between funds - previous year

	General Funds	Designated Funds	Restricted Funds	Total 2021
	£	£	£	£
Tangible fixed assets	7,219	-	-	7,219
Net current assets	76,315	20,000	76,114	172,429
	<u>83,534</u>	<u>20,000</u>	<u>76,114</u>	<u>179,648</u>

14. DEFERRED INCOME

	2022 £	2021 £
Balance as at 1st September 2021	15,690	20,510
Amount released to income in the year	(15,690)	(20,510)
Amount deferred in the year	22,456	15,690
Balance as at 31st August 2021	<u>22,456</u>	<u>15,690</u>

Deferred income represents programme income received in 2021/22, relating to activity to be delivered in 2021/22.

15. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

16. RELATED PARTY TRANSACTIONS

There are no other related party transactions during the year (2021 - £nil).

THE GARDEN CLASSROOM

England & Wales - Charity number 1168587

Accounts

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31ST AUGUST 2021

Company No: 06759008
Charity No: 1168587

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

REPORT AND ACCOUNTS

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THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2021

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st August 2021, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

1. OUR PURPOSE

Our purpose is to provide high quality programmes that cultivate an interest in the natural world in order to understand and protect it and to benefit from all that an appreciation and connection with nature brings.

The Garden Classroom (aka TGC) was set up in 2008 to develop and deliver high quality outdoor education and recreation programmes by founder Marnie Rose. Together with founder Trustee Rosey Lyall the charity has grown steadily and carefully diversifying its range and depth of programmes. Over the last few years TGC has regularly worked with an annual average of 30 schools working across Islington, Hackney and Kent.

Our aims are as follows:

- To advance education, particularly amongst children, young people and families from inner city areas, by providing creative outdoor experiences that inspire and educate while nurturing a respect for the natural environment;
- To provide facilities in the interests of social welfare for recreation or other leisure time occupation for such children, young people and families with the object of improving their mental health and well-being and enabling them to enjoy the physical, emotional and social benefits that come from having a connection with nature.

Our Volunteers

Volunteers are essential to the work and services of The Garden Classroom. Among other services they provide:

- Trustee support
- Fundraising
- Support for TGC's main education
- Support for TGC's countryside programmes
- Time to deliver nature connection community events and activities

All are DBS checked and receive training to deliver their service.

Achievements and Performance

In May, TGC won Education & Learning Team of the Year 2021 at the National School Travel Awards (against fellow finalists the Science Museum and English Heritage).

TGC also maintained its quality badge accreditation with the Council for Learning Outside the Classroom. Here are some of the highlights:

- The year saw steady growth in bookings for TGC's Urban Forest Schools programme – a new TGC programme.
- The charity designed a responsive Personal, Social, Health and Economic (PSHE) education and recovery & wellness offer for schools, which was warmly received by school teachers, and continues to be popular.
- Bookings for accredited training also increased and this promises to be a steady growth area.
- The Countryside programme was able to go ahead with 199 children attending camp in the Summer of 2021.
- The team embarked on training and Continuing Professional Development during furlough periods.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

2. OUR ACTIVITIES

In 2020-21 TGC delivered a total of 593 sessions to 4,336 children and young people who attended one or more of these sessions.

In 2020-21 TGC offered a total of 14,425 outdoor nature experiences.

Highest delivery was by our Main Education department, which made up 41% of our total activity with the most popular being Personal, Social, Health and Economic (PSHE) education / Recovery & Wellness supporting children and young people emerging from lockdown.

Urban Forest School sessions (30%)

Countryside (10%)

The borough with the most activity was Islington (45%).

2.1 Main Education

- The Garden Classroom delivered 218 sessions for 2,916 children and young people (who attended one or more of these sessions) at more than 10 outdoor venues.
- Most popular were PSHE education/ Recovery & Wellness (28%) followed by Science at 20%. Education sessions included a one-off partnership project with Learning Through Landscapes (15%) and our Bees programme (15%)
- We also delivered Geography, Literacy, Maths, History and Drama-based sessions.
- The majority of sessions were in Islington, Hackney and Camden. The most popular year group were Year 6, followed closely by Year 1.

2.2 Urban Forest School (UFS)

- The Garden Classroom delivered 164 Urban Forest School sessions - 489 children attended one or more of these sessions.
- Most popular year groups were EYFS and Year 1, with reception, year 2 and 3 following. The majority of sessions took place on Hackney Downs followed by Caledonian Park and sessions in schools' own woodlands

2.3 Countryside

- The Garden Classroom delivered 50 camping trips and away-days – 199 children and young people attended one or more of these trips.
- 60% were Year 6, 18% were Year 5 and vertical groupings. This was the first year that Year 4s were involved.
- Most popular were 3-night camps (72%). With 2-nights also available. We also successfully piloted 1-night "sleepovers" for Year 4. All countryside activity was delivered at Hobbs Hill Farm in Kent.

2.4 Training

- The Garden Classroom delivered 51 training sessions -95 participants attended one or more of these sessions. Most popular were accredited training (59%) and team training at 31%.
- We also ran Cass funded Continued Professional Development (CPD) programmes for teachers and school staff.

Note: A high proportion of TGC team training was coordinated by the Training department in this year and took place when delivery to schools and community groups was limited due to COVID restrictions. Most training took place at The Quadrangle, Kent and King Henry's Walk Garden in Islington. 20% of sessions took place at a new London venue Meadow Orchard in Crouch End, N8.

2.5 Community

- The Garden Classroom delivered 53 community sessions to 719 families and members of our local community – with many families and community members attending more than one session.
- The main group we reached were families with 0–5-year-old children through Little Explorers (60%), with family events and green social-prescribing also well attended. This is a popular community offer and one that TGC plans to grow.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

2.6 Holiday Activity

- The Garden Classroom delivered 57 holiday sessions – 198 children and young people attended one or more sessions.
- Acorn Club was the most popular (54%). Followed by the Secret Garden Theatre Project (25%). Other projects included Urban Forest School and bespoke holiday clubs for schools.

National Picture

Increased public awareness of the importance of a connection with nature is a direct result of the international experience of lockdown and the effects of the pandemic, particularly those in urban environments. TGC's work has never been so important, and in particular with regards to raising engagement of people with the natural world and improving mental and physical health and wellbeing.

Impact of Coronavirus

As the global pandemic persisted our charity was once again prevented from delivering programmes to school children due to school lockdown restrictions. However, as our work is outside and due to excellent relations with stakeholders and partners combined with a robust Covid-19 risk management plan, we opened our doors as soon as we were able due to the nature of our work and the communities we serve.

Countryside classroom programme

Our Countryside team was poised and ready to deliver seven weeks of camping over May-July 2021. On the day government restrictions lifted for school residentials, TGC had a group of children arriving on camp the same day.

Support to children in lockdown

Demand for TGC's popular Recovery and Wellness programme grew amongst schools who saw their children negatively impacted by lockdown.

Working with Islington Council

Our partnership with Islington Council continues to thrive and shine as an example of what can be achieved when councils and charities work together. In the last year, Islington Council's parks department and TGC worked together to break down the barriers to give schools ease-of-access to local green spaces.

3. LOOKING FORWARD

With risk mitigation at the heart of planning, there is regular dialogue between the CEO and Trustees, and following an inclusive Away Day TGC is preparing itself for a busy year ahead. Along with the necessary reduction of the core team by two people in July 2021, and a key focus on income generation from September 2021, the charity aims to build back better with an anticipated increase in activity.

The aim is to consolidate the relatively new permanent team structure, stabilising the charity as we emerge from lockdown and improving central systems and operations. The focus as we grow is to establish a culture of working that promotes and practises inclusion and also prioritises health and wellbeing amongst the team. By focussing on the personal development of our team members we will be best placed to support the communities we serve.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the charity's activities.

4. FINANCIAL REVIEW

The Trustees would like to thank its funders and supporters for generously supporting TGC and providing the crucial flexibility that has been required during this second challenging and complex year due to the impact of the pandemic. This incredible support has enabled the charity to establish a highly talented team enabling the charity to increase the range, complexity and scope of projects planned for 21-22.

The Statement of Financial Activities showed a net deficit of £28,255 (2020 - £114,390) for the year and reserves stand at £179,648 (2020 - £207,903). The charity was prepared for an anticipated surge in activity for 2020/21 and hired additional staff to meet the demand. Unfortunately the Covid-19 pandemic resulted in the charity having to use some of its reserves to cover salary costs in the short term with the aim of increasing the reserves again by the end of 21-22.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

Annual income for the year increased by 10% from the prior year mainly due to an increase in income from charitable activities. Expenditure increased by 58% for the same period due to the operational decision early in 2021 to introduce 3 more core staff to deliver our projects.

Risk Management

The Trustees actively review the major risks which the charity faces on a regular basis, and believe that by increasing reserves from the current levels, combined with an annual review of the controls over key financial systems will provide sufficient cover in the event of adverse circumstances. The Trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Reserves Policy

An area of improvement identified by Trustees is the charity's reserves. To mitigate financial risk it was agreed to set a reserve policy of 3 months minimum of running costs.

As at the year end accounts showed funds* of £179,648 (2020 - £207,903), of which £76,114 (2020 - £117,845) was restricted. The reserves held in unrestricted funds, which have not been designated or invested in fixed assets, at the 31st August 2021 were £76,315 (2020 – £84,670). A new designated staff contingency fund of £20,000 was set up during the year to cover the charity's staff redundancy and continuity of service.

To increase the reserves in line with the new policy set by the Trustees, TGC will continue to move towards a more sustainable model, which includes increasing our trading offer. Our Finance Sub-Committee reviews budget, cashflow and reserves regularly.

The Trustees have reviewed the circumstances of the charity for the foreseeable future and are of the view that the charity is a going concern.

Investment Powers and Policy

The Trustees have considered the most appropriate policy for investing surplus funds and have found that bank deposit accounts provide the appropriate combination of security, accessibility and income growth.

Principal Funding Sources

The charity aims to develop a diverse funding base for its activities. TGC continues to attract funding for its various projects from a wide range of other sources however in 2020/2021 the majority of this funding came from charitable trusts and foundations, private companies and donations.

5. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Garden Classroom is a registered charity and company limited by guarantee and not having a capital divided by shares.

The company was incorporated on 26th November 2008 and is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association. The organisation registered as a charity with the Charity Commission on 3rd August 2016.

The charity is established under written articles amended 6th June 2016 that established the objects and powers of the charity. The charity registration number is 1168587 and the company registration number is 06759008.

Recruitment and Appointment of Trustees

Individuals are sought who have an interest in one or more areas of work of The Garden Classroom and can offer areas of specialism where appropriate. After a three-year term (as registered at Companies House and the Charity Commission), Trustees / Directors are able to retire from office or may prefer to extend their term for a further period deemed suitable by fellow Trustees. A Trustee / Director shall cease to hold office if (s)he is absent without permission of the Trustees from all their meetings held within a period of six consecutive months, and the directors resolve that his / her office be vacated.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

Trustee Induction and Training

New Trustees are inducted to fully understand the work and culture of The Garden Classroom and provided information on the roles and responsibilities of Trustees. They are also required to read key documents i.e. Charity Commission guidance on 'How to be a good Trustee'. The Trustees maintain a good working knowledge of charity and company law and best practice by attendance at charity and company courses run by outside providers. New Trustees are given copies of the Memorandum and Articles of Association as filed at Companies House and the Charity Commission.

Organisational Structure

The Board of Trustees (who are also Directors) shall not be less than three. The charitable company is organised so that the Trustees meet at least six times a year, whereby any major risks to which the charity is exposed are reviewed and systems and procedures are established to manage those risks. If the need arises, there will be occasional extra meetings to discuss issues or challenges, which arise unexpectedly. Trustees hosts meetings with staff and volunteers to discuss the development and implementation of the development plan and to inform the decisions made by Trustees about the future direction of The Garden Classroom.

The daily operations are the responsibility of the CEO, who has overall leadership for the various activities projects and has regular meetings with the Chair, as well as reporting formally, on a regular basis, to the Board of Trustees.

Related Parties

The charity has relationships with the following related parties, charities and organisations with which it co-operates in pursuit of its charitable objectives:

- London Borough of Islington
- King Henry's Walk Garden
- Council for Learning Outside The Classroom
- ITC First
- The Quadrangle Trust
- The Boomaars Family/Vexour Farm
- Ryewell Wood (Belhurst Conservation Trust)

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 06759008

Charity Number: 1168587

Trustees / Directors

Mr Robert I Burns - Chair

Mr Vikram Jain

Mr Shelly Khaled

Mr Benjamin J Brace

Ms Galeemah Adams

Ms Sarah V Whitehouse

Mr Robert Williams

Ms Farrah Nazir – appointed on 01 February 2021

Mr Raakesh Patel – Treasurer - appointed on 27 April 2021

Company Secretary: Marnie Rose

Senior Management Personnel: Marnie Rose – Chief Executive Officer

Amy Haworth – Senior Manager

Patrons - Joe Swift and Bob Gilbert

Registered Office: Newington Green Park Building, 2 Newington Green, Islington N1 4RF

Independent Examiner: Samir Shah,
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: The Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31ST AUGUST 2021

Trustees' responsibilities in relation to the financial statement

The Trustees (who are also directors of The Garden Classroom for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

This report was approved by the Trustees on 18th January 2022 and signed on its behalf:



ROBERT I BURNS (CHAIR)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE GARDEN CLASSROOM

(A registered charity and company limited by guarantee)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



SAMIR SHAH
For on behalf of Ramon Lee Ltd
93 Tabernacle Street
London EC2A 4BA

Date: 10th February 2022

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2021

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds General Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income						
Grants and donations	2	57,414	-	160,193	217,607	241,230
Income from charitable activities	3	105,505	-	125,334	230,839	187,165
Other trading income	4	24,294	-	-	24,294	2,568
Investment income		49		-	49	91
Total income		<u>187,262</u>	<u>-</u>	<u>285,527</u>	<u>472,789</u>	<u>431,054</u>
Expenditure						
Cost of raising funds	5	64,413	-	-	64,413	18,294
Charitable activities	5	109,373	-	327,258	436,631	298,370
Total expenditure		<u>173,786</u>	<u>-</u>	<u>327,258</u>	<u>501,044</u>	<u>316,664</u>
Net income/(expenditure) and net movement in funds for the year before transfer		13,476	-	(41,731)	(28,255)	114,390
Transfer between funds		(20,000)	20,000			-
Net income/(expenditure) and net movement in funds for the year after transfer		<u>(6,524)</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Reconciliation of funds</i>						
Total funds, brought forward		90,058	-	117,845	207,903	93,513
Total funds, carried forward		<u>83,534</u>	<u>20,000</u>	<u>76,114</u>	<u>179,648</u>	<u>207,903</u>

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial periods.

The notes on pages 11 to 22 form part of these accounts.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

BALANCE SHEET AS AT 31ST AUGUST 2021

	Notes	£	2021	£	£	2020	£
Fixed Assets							
Tangible assets	10			7,219			5,388
Current Assets							
Debtors	11	8,092			18,208		
Cash at bank and in hand		183,951			211,189		
		<u>192,043</u>			<u>229,397</u>		
Liabilities							
Creditors falling due within one year	12	<u>(19,614)</u>			<u>(26,882)</u>		
Net Current Assets				172,429			202,515
Net Assets				<u>179,648</u>			<u>207,903</u>
The funds of the charity:							
Unrestricted funds							
General	13			83,534			90,058
Designated	13			20,000			-
Restricted funds	13			76,114			117,845
Total charity funds				<u>179,648</u>			<u>207,903</u>

For the financial year ended 31st August 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors and Trustees on 18th January 2022 and were signed on its behalf by:



..... MR R I BURNS (CHAIR)

Company Number: 06759008

The notes on pages 11 to 22 form part of these accounts.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Garden Classroom meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show net deficit of £28,255 for the year and free reserves of £76,315 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

1.3 Income recognition

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the SOFA when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised in the main body of the financial accounts but detail is contained in the Trustees report.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2021

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.5 Expenditure recognition and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises costs of seeking grants and donations and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both the direct costs and support costs relating to these activities.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Fund accounting

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £700 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Fixtures, fittings & equipment	- 25% reducing balance
Computer equipment	- 33.33% on cost

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.11 Creditors and provisions

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

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2021

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.14 Judgement and key sources of estimation uncertainty

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

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

1.15 Pension

The charity operates a defined contribution pension scheme on behalf of its employees. Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the scheme are held separately from those of the charity in an independently administered fund.

1.16 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
The City Bridge Trust	-	14,250	14,250	36,000
Garfield Weston Foundation	-	-	-	20,000
One Family Foundation	-	-	-	2,500
The Orpington Foundation	-	10,000	10,000	10,000
London Response Fund/The City Bridge Trust	-	55,107	55,107	-
Pinsent Masons LLP	-	5,400	5,400	1,828
The Philip King Charitable Trust	-	15,000	15,000	15,000
Social Investment Business Grant	-	-	-	8,980
The Portal Trust	-	-	-	7,250
Two Magpies Fund	-	-	-	15,000
HMRC Job Retention Scheme	-	45,436	45,436	53,572
Charities Trust (Crowdfunder/M&G Prudential)	6,333	-	6,333	-
Siemens	-	10,000	10,000	-
Steve Edge	1,507	5,000	6,507	-
Donations <£1,001	2,222	-	2,222	19,276
Donation in kind	47,352	-	47,352	51,824
	<u>57,414</u>	<u>160,193</u>	<u>217,607</u>	<u>241,230</u>

Grants and donation income in 2020, totalling £241,230, was attributed to £86,828 unrestricted funds and £154,402 restricted funds.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2021

2. GRANTS AND DONATIONS (continued)

The donations in kind are recognised within income as donations, and corresponding charges included within direct costs and support costs. The values placed on these contributions by the charity and the charges within expenditure are as follows:

- Rosey Lyall – Fundraising costs, sessional consultancy and volunteer management – £37,000 (2020: £37,129)
- London Borough of Islington – Premises costs– £10,000 (2020: £10,000)
- Sage Foundation – Communication and IT costs £352 (2020: £325)

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<i>Nature Connection Activity:</i>				
Session Income/Traded Income	105,505	-	105,505	42,695
<i>Grants and service level agreements:</i>				
Alchemy Foundation	-	-	-	1,000
Arsenal Football Club	-	-	-	2,250
The National Lottery	-	-	-	1,000
The Bryan Guinness Charitable Trust	-	6,000	6,000	-
The Cleary Foundation	-	-	-	1,000
Co-op Local Community Fund	-	1,114	1,114	2,303
Goldman Sachs Gives/Boomaars Family	-	40,000	40,000	30,000
Chapman Charitable Trust	-	1,000	1,000	-
Learning Through Landscapes	-	16,120	16,120	-
Victoria Community Fund	-	4,919	4,919	-
Lord Barnby's Foundation	-	2,000	2,000	-
Sussex Lund (High Weald)	-	2,500	2,500	-
London Borough of Islington	-	33,021	33,021	26,779
M&G Ltd	-	-	-	1,900
The Nineveh Charitable Trust	-	5,000	5,000	5,000
Pinsent Masons PPL	-	-	-	2,830
Progress UK	-	-	-	3,000
The Portal Trust	-	-	-	15,971
South Downs National Park Trust	-	-	-	14,161
Shanley Foundation	-	-	-	3,000
The Swire Charitable Trust	-	10,000	10,000	5,000
Trees for Cities	-	-	-	22,776
Steve Edge	-	-	-	6,000
Grant income < £1,001	-	3,660	3,660	500
	<u>105,505</u>	<u>125,334</u>	<u>230,839</u>	<u>187,165</u>

Income from charitable activities in 2020, totalling £187,165, was attributed to £46,738 unrestricted funds and £140,427 restricted funds.

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

4. OTHER TRADING INCOME

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Fundraising activities	21,870	21,870	1,718
Product Sales	2,424	2,424	850
	<u>24,294</u>	<u>24,294</u>	<u>2,568</u>

Other trading income in 2020 totalling £2,568 was all attributed to unrestricted funds.

5. ANALYSIS OF EXPENDITURE

	Raising funds £	Nature Connection Activity £	2021 £	2020 £
Salary costs	58,070	183,033	241,103	168,561
Sessional work	-	66,931	66,931	67,331
Staff training and CRB's	-	12,871	12,871	6,251
Volunteers expenses	-	3,456	3,456	535
Resources, material and equipment	-	62,452	62,452	21,809
Travelling and delivery expenses	-	6,042	6,042	3,250
Advertising and promotion (Inc. website)	-	2,466	2,466	1,540
Fundraising costs	-	-	-	500
Support costs (Note 6)	6,185	96,898	103,083	43,907
Governance costs (Note 6)	158	2,482	2,640	2,979
	<u>64,413</u>	<u>436,631</u>	<u>501,044</u>	<u>316,664</u>

Of the £501,044 expenditure in 2021 (2020 - £316,664), £173,786 was charged to unrestricted funds (2020 - £82,302) and £327,258 to restricted funds (2020 - £234,362).

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	Support costs £	Governance costs £	2021 £	2020 £
Finance and administration staff	61,125	-	61,125	14,491
Premises costs	15,043	-	15,043	13,857
Communication and IT costs	4,960	-	4,960	4,014
Insurance	2,828	-	2,828	1,994
Depreciation	2,877	-	2,877	1,683
Legal and professional costs	7,201	-	7,201	4,080
Miscellaneous expenses	9,049	-	9,049	3,788
Trustees and Board Meeting Expenses	-	-	-	99
Independent Examiner's fee	-	2,640	2,640	2,880
	<u>103,083</u>	<u>2,640</u>	<u>105,723</u>	<u>46,886</u>

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2021	2020
	£	£
Depreciation	2,877	1,629
Independent Examination	2,640	2,880
	<u> </u>	<u> </u>

8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

STAFF COSTS	2021	2020
	£	£
Salaries	276,691	169,459
National Insurance	18,784	9,074
Pension contributions	6,753	4,518
	<u>302,228</u>	<u>183,051</u>

No employee had employee benefits in excess of £60,000 (2020 - £nil).

No Trustees received remuneration or reimbursed expenses during the year (2020 - £nil).

The key management personnel of the charity comprise the Chief Executive Officer and Senior Programme Manager. The total employee benefits of the key management personnel of the charity were £115,260 (2020 - £80,453).

9. STAFF NUMBERS

The average monthly number of full-time equivalent staff employed by the charity during the year was as follows:

	2021	2020
Direct charitable work	5.5	5.5
Finance and administration staff	0.5	0.5

The average monthly number of persons employed by the charity during the year, making up the FTE, was 8 (2020 – 8).

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
As at 1 September 2020	13,407
Additions	4,708
Disposal	-
As at 31 August 2021	<u>18,115</u>
Depreciation:	
As at 1 September 2020	8,019
Disposal	-
Charge for the year	2,877
As at 31 August 2021	<u>10,896</u>
Net book value:	
As at 31 August 2020	<u>5,388</u>
As at 31 August 2021	<u>7,219</u>

11. DEBTORS

	Total 2021 £	Total 2020 £
Trade debtors	7,297	1,875
Other debtors	795	400
Prepayments and accrued income	-	15,933
	<u>8,092</u>	<u>18,208</u>

12. CREDITORS: amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade creditors	1,119	2,526
Taxation and social security	-	-
Other creditors	165	966
Accruals	2,640	2,880
Deferred income (note 14)	15,690	20,510
	<u>19,614</u>	<u>26,882</u>

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

13. MOVEMENT IN FUNDS

	Balance as at 01.07.20 £	Income £	Expenditure £	Transfer £	Balance as at 31.08.21 £
Restricted funds:					
Arsenal Football Club	2,250	-	2,250	-	-
The Bryan Guinness Charitable Trust	-	6,000	-	-	6,000
London Response Fund/The City Bridge Trust	-	55,107	55,107	-	-
Co-op Local Community Fund	2,171	1,114	3,285	-	-
City Bridge Trust	10,386	14,250	24,636	-	-
Garfield Weston Foundation	18,924	-	18,924	-	-
Goldman Sachs Gives/Boomaars Family	20,477	40,000	60,477	-	-
Chapman Charitable Trust	-	1,000	1,000	-	-
HMRC Job Retention Scheme	-	45,436	45,436	-	-
London Borough of Islington	1,983	33,021	25,839	-	9,165
The National Lottery	1,000	-	1,000	-	-
The Nineveh Charitable Trust	-	5,000	5,000	-	-
One Family Foundation	766	-	766	-	-
The Orpington Foundation	4,643	10,000	4,643	-	10,000
The Philip King Charitable Trust	-	15,000	15,000	-	-
Pinsent Masons LLP	-	5,400	5,400	-	-
Learning through Landscapes	-	16,120	16,120	-	-
Victoria Community Fund	-	4,919	2,416	-	2,503
Lord Barnby's Foundation	-	2,000	2,000	-	-
Sussex Lund (High Weald)	-	2,500	2,500	-	-
Siemens	-	10,000	-	-	10,000
Progress UK	2,875	-	160	-	2,715
South Downs National Park Trust	12,744	-	357	-	12,387
The Portal Trust	14,574	-	1,230	-	13,344
The Swire Charitable Trust	5,000	10,000	10,000	-	5,000
Two Magpies Fund	14,838	-	14,838	-	-
Anonymous donor	4,714	5,000	4,714	-	5,000
Grants and donations < £1,001	500	3,660	4,160	-	-
	<u>117,845</u>	<u>285,527</u>	<u>327,258</u>	<u>-</u>	<u>76,114</u>
Unrestricted funds:					
General funds	90,058	187,262	173,786	(20,000)	83,534
Designated funds	-	-	-	20,000	20,000
Total funds	<u><u>207,903</u></u>	<u><u>472,789</u></u>	<u><u>501,044</u></u>	<u><u>-</u></u>	<u><u>179,648</u></u>

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

13. MOVEMENT IN FUNDS (continued)

Movements in funds - previous year

	Balance as at 01.07.19 £	Income £	Expenditure £	Balance as at 31.08.20 £
Restricted funds:				
Alchemy Foundation	-	1,000	1,000	-
Arsenal Football Club	-	2,250	-	2,250
The Bryan Guinness Charitable Trust	5,920	-	5,920	-
Charles S French Charitable Trust	1,794	-	1,794	-
The Cleary Foundation	-	1,000	1,000	-
Co-op Local Community Fund	-	2,303	132	2,171
City Bridge Trust	6,232	28,750	24,596	10,386
Garfield Weston Foundation	-	20,000	1,076	18,924
Goldman Sachs Gives	-	30,000	9,523	20,477
The Hedley Foundation	1,500	-	1,500	-
HMRC Job Retention Scheme	-	53,572	53,572	-
London Borough of Islington	316	22,736	21,069	1,983
M&G Ltd	-	1,900	1,900	-
National Lottery	-	1,000	-	1,000
Nineveh Charitable Trust	-	5,000	5,000	-
One Family Foundation	-	2,500	1,734	766
The Orpington Foundation	8,609	10,000	13,966	4,643
The Philip King Charitable Trust	-	15,000	15,000	-
Pinsent Masons	1,803	2,830	4,633	-
Postcode Local Trust	7,579	-	7,579	-
The Prince of Wales's Charitable Trust	892	-	892	-
Progress UK	-	3,000	125	2,875
Social Investment Business Grant	-	8,980	8,980	-
South Downs National Park Trust	-	14,161	1,417	12,744
The Shanly Foundation	-	3,000	3,000	-
The Portal Trust	15,979	15,971	17,376	14,574
The Swire Charitable Trust	-	5,000	-	5,000
Trees for Cities	-	22,776	22,776	-
Two Magpies Fund	-	15,000	162	14,838
William Kendall's Charity	5,356	-	5,356	-
Anonymous donor	1,286	6,000	2,572	4,714
Grants and donations < £1,001	112	1,100	712	500
	<u>57,378</u>	<u>294,829</u>	<u>234,362</u>	<u>117,845</u>
Unrestricted funds:				
General funds	36,135	136,225	82,302	90,058
Total funds	<u><u>93,513</u></u>	<u><u>431,054</u></u>	<u><u>316,664</u></u>	<u><u>207,903</u></u>

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

13. MOVEMENT IN FUNDS (continued)

Description, nature and purpose of restricted funds:

Alchemy Foundation – Grant towards Summer on the Green project.

Arsenal Football Club – Grant towards bees' sessions for schools.

The Bryan Guinness Charitable Trust – Grant towards pilot programme at The Quadrangle Trust, Kent.

Charles S.French Charitable Trust – Islington young carers' camping residential.

The Cleary Foundation – Grant towards recovery and wellness sessions for schools.

Co-op Local Community Fund – Grant towards salary cost for Newington Green garden project

The City Bridge Trust (Bridging Divides)– Grant towards Community Education Manager and Finance Officer salary and on costs.

Garfield Weston Foundation – Grant towards salary costs in 2020 and grant towards the review processes and policies and premises signage costs in 2019.

Goldman Sachs Gives /Boomaars Family – Grant towards Countryside Experience project at Hobbs Hill Farm.

The Hedley Foundation – Young Carer's camping residential.

HMRC Job Retention Scheme – Grant towards salaries of the furloughed staff.

Investec – Towards a programme of school science workshops.

Johnson Matthey – Seashore Adventures set up costs.

London Borough of Islington – Several grants received for the following purposes:

- London Borough of Islington Summer on the Green: a grant towards a programme of family nature engagement activities on Newington Green during the school summer holidays 2018
- Development of programme at Caledonian Park 2018/19
- Urban Forest School Programme for Islington Schools in 2019/2020/2021
- Bees Programme in 2019/2020/2021

The National Lottery – Little Explorers drop in parent and toddler group.

The Nineveh Charitable Trust – Grant towards the salary of the Away Manager.

One Family Foundation – Grant towards health and safety post COVID-19 staff training.

The Orpington Foundation – Donation towards Education and Community manager salary, insurance, accountancy, comms and Line events for teachers.

The Philip King Charitable Trust – Grant towards CEO's salary in 2020/21 and grant towards the Senior Programme Manager, CEO, equipment for Finance Officer and core costs in 2020/21.

Pinsent Masons PPL– Grant towards a programme of Urban Forest School for a Hackney School.

Postcode Local Trust – Grant towards one-year Nature Connection programme for Islington children.

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

13. MOVEMENT IN FUNDS (continued)

The Prince of Wales's Charitable Fund – Setting up an urban Forest School programme.

Progress UK – For TGC to deliver a Nesta Theory of Change piece of work.

Social Investment Business Grant – Grant to support the organisation to become investment ready.

South Downs National Park Trust – Grant towards school residential.

The Shanly Foundation – Grant towards bees' sessions for schools in 2020/21 and Grant towards the science and nature work with schools.

The Portal Trust – A three year programme of Learning in Natural Environments CPD for Islington Schools.

The Swire Charitable Trust – Grant towards Urban Forest School Programme in 2020/21 and a grant towards the salary of Senior Programme Manager.

Trees for Cities – Grant towards Growing among Trees project.

Two Magpies Fund – Grant towards developing core service and adopt it to the needs of Islington primary schools' children in poverty post lockdown due to the coronavirus epidemic.

Anonymous donor – Donation towards bees' sessions for schools in 2020/21 and towards equipment for TGC's countryside residential camping programme in 2018/19.

William Kendall Charitable Trust – Grant towards the Bee Education Programme.

Grants and donations <£1,001 – Grants and donations towards costs of gardening projects.

Learning through Landscapes – Traded restricted income to deliver My school My planet sessions at schools.

Victoria Community Fund – Grant towards Newington Green Garden maintenance and extension.

Lord Barnby's Foundation – Grant towards countryside residential camping.

Siemens – Grant towards salary of education manager.

London Response Fund/The City Bridge Trust - Grant towards salary of core team and for wellness and recovery session.

Sussex Lund (High Weald) – Grant towards trees and hedge planting and bird boxes at Hobbs Hill.

Chapman Charitable Trust - Grant towards countryside residential camping.

Description, nature and purpose of unrestricted funds:

General funds: General fund represents funds available to spend at the discretion of the Trustees.

Designated funds: Staff contingency fund to cover the cost of staff redundancy and continuity of services.

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

14. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General Funds	Designated Funds	Restricted Funds	Total 2021
	£	£	£	£
Tangible fixed assets	7,219	-	-	7,219
Net current assets	76,315	20,000	76,114	172,429
	<u>83,534</u>	<u>20,000</u>	<u>76,114</u>	<u>179,648</u>

Analysis of net assets between funds - previous year

	General Funds	Designated Funds	Restricted Funds	Total 2020
	£	£	£	£
Tangible fixed assets	5,388	-	-	5,388
Net current assets	84,670	-	117,845	202,515
	<u>90,058</u>	<u>-</u>	<u>117,845</u>	<u>207,903</u>

15. DEFERRED INCOME

	2021	2020
	£	£
Balance as at 1st September 2020	20,510	6,967
Amount released to income in the year	(20,510)	(6,967)
Amount deferred in the year	15,690	20,510
Balance as at 31st August 2021	<u>15,690</u>	<u>20,510</u>

Deferred income represents programme income received in 2021/22, relating to activity to be delivered in 2021/22.

16. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

17. RELATED PARTY TRANSACTIONS

There are no other related party transactions during the year (2020 - £nil).