

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.

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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
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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.

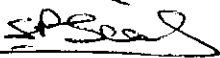
Independent examiner's statement

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
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BALANCE SHEET AS AT 31ST AUGUST 2022

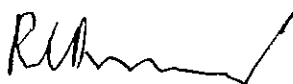
	Notes	2022	2021
		£	£
Fixed Assets			
Tangible assets	10	2,749	7,219
Current Assets			
Debtors	11	795	8,092
Cash at bank and in hand		145,669	183,951
		<u>146,464</u>	<u>192,043</u>
Liabilities			
Creditors falling due within one year	12	(26,443)	(19,614)
Net Current Assets		120,020	172,429
Net Assets		<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
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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
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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
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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).

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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>

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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>

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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

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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.

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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.

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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).