

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

REPORT AND ACCOUNTS

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THE GARDEN CLASSROOM
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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.

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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.

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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.

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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)

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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.

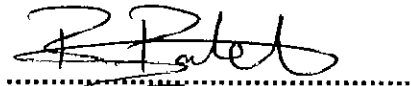
The Trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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).

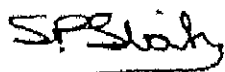
Independent examiner's statement

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
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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.

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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

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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.

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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>

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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).

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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	Additions	Disposals	Closing
	Balances			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	Charge	Disposals	Closing
	Balances	For Period		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>

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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>

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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 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 Trees project.

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

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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.

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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).