

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

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

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

THE GARDEN CLASSROOM

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FOR THE YEAR ENDED 31ST AUGUST 2024

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THE GARDEN CLASSROOM

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Our aims are as follows:

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

Our Programme Areas

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

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

Our Volunteers

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

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

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

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

THE GARDEN CLASSROOM

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

STRATEGIC REPORT

Achievement and performance

Charitable activities

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

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

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

Sessional Traded Income

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

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

Fundraised Income

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

Looking forward

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

Charitable Activity

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

Financial review

Financial position

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

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

THE GARDEN CLASSROOM

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

STRATEGIC REPORT

Financial review

Investment policy and objectives

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

Reserves policy

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

Recruitment and appointment of new trustees

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

Organisational structure

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

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

THE GARDEN CLASSROOM

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

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

Wider network

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

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06759008 (England and Wales)

Registered Charity number

1168587

Registered office

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

THE GARDEN CLASSROOM

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

Trustees

Ms G Adams

M M Desai (appointed 26/9/2024)

V Jain

Miss J Martin (appointed 26/1/2024)

Miss R Metcalf (appointed 26/9/2024)

Miss S Nakayama (appointed 26/9/2024)

R Patel

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

Ms S V Whitehouse

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

R Burns (resigned 31/8/2024)

S Khaled (resigned 18/8/2024)

Company Secretary

Miss K A Snelling

Independent Examiner

Dr Shona F Wardrop C.A.

Chariot House Limited

Chartered Accountants

44 Grand Parade

Brighton

East Sussex

BN2 9QA

Senior Management Personnel

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

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

Banks

The Co-operative Bank

Skelmersdale

WN8 6WT

CAF

30 Old Broad Street

City of London

London

EC2N 1HT

Lloyds

98 Victoria Street

London

SW1E 5JL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

THE GARDEN CLASSROOM

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

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

R Patel - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

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

Date: 14th May 2025

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

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

The notes form part of these financial statements

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

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

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

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

The trustees acknowledge their responsibilities for

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

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

The notes form part of these financial statements

THE GARDEN CLASSROOM

BALANCE SHEET - continued
31ST AUGUST 2024

R Patel - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Income

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

Grant Income

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

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

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

Donations and Legacies

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

Contract Income

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

Investment Income

Investment income is included when receivable.

Expenditure

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

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

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

1. ACCOUNTING POLICIES - continued

Volunteers and donated services and facilities

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

Judgements and key sources of estimation uncertainty

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

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

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

Financial instruments

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

Financial Assets

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

Financial Liabilities

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

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

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

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

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

3. INVESTMENT INCOME

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

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

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

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

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

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

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

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

6. CHARITABLE ACTIVITIES COSTS

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

7. SUPPORT COSTS

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

8. NET INCOME/(EXPENDITURE)

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

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

THE GARDEN CLASSROOM

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

12. TANGIBLE FIXED ASSETS

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

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

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

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

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

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

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

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

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

15. MOVEMENT IN FUNDS - continued

Description, nature and purpose of restricted funds:

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

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

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

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

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

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

The Hedley Foundation - Young Carer's camping residential.

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

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

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

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

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

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

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

South Downs National Park Trust - Grant towards school residentials.

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

The Tree Council - Grant towards Growing among Tress project.

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

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

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

Siemens - Grant towards the salary of Director of Education.

15. MOVEMENT IN FUNDS - continued

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

Chapman Charitable Trust - Grant towards countryside residential camping.

Description, nature and purpose of unrestricted funds:

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

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

16. RELATED PARTY DISCLOSURES

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