

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

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

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

THE GARDEN CLASSROOM

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FOR THE YEAR ENDED 31 AUGUST 2025

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THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

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

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

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

1. Education

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

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

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

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

2. Urban Forest School

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

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

3. Countryside

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

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

4. Community

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

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

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

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

5. Training

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

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

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

Outdoor First Aid essential for outdoor learning leaders.

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

THE GARDEN CLASSROOM

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

Our Volunteers

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

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

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

Thank you to all our volunteers!

THE GARDEN CLASSROOM

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

STRATEGIC REPORT

Achievements and performance

Charitable activities

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

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

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

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

Reaching high needs groups:

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

Deepening our impact:

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

High quality activities:

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

Income

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

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

Sessional Traded Income

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

Fundraised Income

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

Social Investment

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

THE GARDEN CLASSROOM

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

Looking Forward

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

Charitable Activity

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

Financial review

Financial position

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

Investment policy and objectives

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

Reserves policy

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

THE GARDEN CLASSROOM

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

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

Organisational structure

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

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

Induction and training of new trustees

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

Wider network

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

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

Risk management

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

THE GARDEN CLASSROOM

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06759008 (England and Wales)

Registered Charity number

1168587

Registered office

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

Trustees

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

Company Secretary

Miss K A Snelling

Independent Examiner

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

Senior Management Personnel

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

THE GARDEN CLASSROOM

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Banks

The Co-operative Bank
Skelmersdale
WN8 6WT

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

Lloyds
98 Victoria Street
London
SW1E 5JL

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



.....
R Patel - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Shona Wardrop

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

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

Date: 22 April 2026
Date:

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

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

The notes form part of these financial statements

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

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

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

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

The trustees acknowledge their responsibilities for

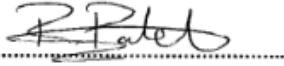
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus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

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

The notes form part of these financial statements

THE GARDEN CLASSROOM

BALANCE SHEET - continued
31 AUGUST 2025

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

R Patel - Trustee

The notes form part of these financial statements

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

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

The notes form part of these financial statements

THE GARDEN CLASSROOM**NOTES TO THE CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 AUGUST 2025**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

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

Income

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

Grant Income

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

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

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

Donations and Legacies

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

Contract Income

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

Investment Income

Investment income is included when receivable.

Expenditure

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

1. ACCOUNTING POLICIES - continued

Expenditure

Expenditure is classified under the following activity headings:

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

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

Allocation and apportionment of support costs

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

Tangible fixed assets

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

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

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

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

1. ACCOUNTING POLICIES - continued

Volunteers and donated services and facilities

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

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

Judgements and key sources of estimation uncertainty

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

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

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

Financial instruments

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

Financial Assets

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

Financial Liabilities

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

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

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

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

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

3. INVESTMENT INCOME

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

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

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

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

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

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

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

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

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

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

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

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

7. SUPPORT COSTS

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

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

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

THE GARDEN CLASSROOM

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

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

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

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

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

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

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

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

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

15. MOVEMENT IN FUNDS - continued

Description, nature and purpose of restricted funds:

A&O Shearman - Urban Forest School in Hackney

Alchemy Charitable Trust - Resources for Countryside programmes

Alphatrack Systems - Urban Forest School facilitators

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

Arsenal Foundation - Outdoor curriculum learning delivered by Education department

Axis - SEN resources for Countryside camp at Hobbs Hill

Buzzacott Stuart Defries Memorial Fund - Urban Forest School

Calisen - Equipment and food for Countryside camp at Hobbs Hill

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

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

City Bridge Foundation - Green Guardians volunteer gardening programme in Islington

Clarion Futures - Bee education programme with active hives

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

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

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

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

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

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

M&G PLC - Equipment for Urban Forest School

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

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

15. MOVEMENT IN FUNDS - continued

Nineveh Charitable Trust - Countryside programmes

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

Philip King Charitable Trust - Mentorship for senior team

Pinsent Masons - Urban Forest School for a Hackney Primary

Reach Fund - Developing corporate support

Responsible Travel - Countryside day trips for urban school children

Rund Partnership Ltd - Facilitators and food for Countryside programmes

Sainsbury's - Urban Forest School winter campfire cooking sessions

Shanly Foundation - Countryside camp at Hobbs Hill

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

South Downs National Park Trust - Countryside camp at Cuckmere Haven

South East Consortium - Urban Forest School

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

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

Sussex Lund - Site development for Hobbs Hill Countryside camp

The 29th May 1961 Charitable Trust - Urban Forest School

The Boomaars - Countryside camp at Hobbs Hill

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

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

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

The Four Winds Trust - Countryside camp at Hobbs Hill

The Lawson Trust - Pilot of Beach School project

The Orp Foundation - Urban Forest School

The Pixel Fund - Bee education programme with active hives

15. MOVEMENT IN FUNDS - continued

The Progress Foundation - Research and strategic storytelling for Countryside department

Vintner's Foundation - Urban Forest School

Way Forwards - Gardening project for those in recovery from addiction

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

Description, nature and purpose of unrestricted funds:

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

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

16. EMPLOYEE BENEFIT OBLIGATIONS

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

17. RELATED PARTY DISCLOSURES

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