

REGISTERED COMPANY NUMBER: 00244591 (England and Wales)
REGISTERED CHARITY NUMBER: 212527

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2023
for
Women's Farm & Garden Association(The)

JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Women's Farm & Garden Association(The)

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for the Year Ended 31st December 2023**

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Women's Farm & Garden Association(The)

Report of the Trustees for the Year Ended 31st December 2023

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 December 2023. 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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2023 has been a year of change at the WFGA. Vanessa Easlea stepped down after seven years as Chair. Vanessa has steered us through the pandemic and done an excellent job widening participation and developing our membership offering. Clare Gogerty and Christabel Boersma have also left the Board this year. We are incredibly grateful for all their hard work and contributions over the past years. I am delighted to have taken on the Chair in November and to be joined on the board this year by Daniel Cartwright and Roz Chandler. Along with Amanda Ponsonby and James McArthur, we have a dedicated team of trustees with a fantastic range of skills.

The WFGA is one of the very few, if only, bodies creating remunerated opportunities for hands-on part-time vocational garden training, which clearly appeals to career changers given our trainee waiting lists. As such, the WFGA is very much complementary to others serving the vast horticultural landscape, including the Royal Horticultural Society (RHS), the Professional Gardeners' Guild, the National Garden Scheme (NGS) and a host of other dedicated organisations. We are so pleased to be able to work with charities such as, Horatio's Garden who do valuable work supporting the wellbeing of people with spinal injuries.

The WFGA is in a healthy position, well organised and with a clear mission to help change lives by creating and managing opportunities for people to access the gardening world.

Membership continues to grow and our members are taking advantage of our programme of practical skills days, workshops and training events which are offered in gardens around the country, as well as a number online. Revenue from these is up on 2022, with further planned growth into 2024.

Our Work and Retrain As a Gardener scheme (WRAGs) is thriving. As ever, we are extremely grateful to the network of garden owners and head gardeners who make this possible and who help us to train future gardeners and horticulturalists. Our Regional Managers continue to do sterling work supporting the WRAGs trainees, working with garden owners and developing our growing membership.

In 2023 our office team worked tirelessly to migrate our systems and communications onto a Microsoft platform. This has been a challenging operation for all, however the benefits are already beginning to show in terms of greater efficiency and collaboration across the charity. We thank the team for all their hard work.

We continue to work with a number of funding organisations. Bursaries and donors are a vital source of support for our trainees and members, and we value their role in making courses and training accessible to all.

The Christine Ladley Fund bursaries continue, and we really appreciate the opportunities this funding has provided for our trainees to develop their horticultural skills and knowledge, and to support them going forward as professional gardeners.

The NGS bursary has reached the end of its term and has proved a major success in funding garden placements. We thank the NGS for all their support and look forward to a close working relationship in the future.

We are also grateful to the George Cadbury Trust and the Stanley Smith (UK) Horticultural Trust who have supported the WFGA in training new gardeners and have funded garden placements throughout the UK.

We are actively working with new donors and hope to be able to facilitate further funding opportunities in 2024.

Women's Farm & Garden Association(The)

Report of the Trustees for the Year Ended 31st December 2023

ACHIEVEMENT AND PERFORMANCE

In the upcoming year, we will continue to develop strong relationships with organisations and charities within the horticultural sector and to raise awareness of the WFGA. In 2024, we will, for the first time, have a presence at Gardeners World Live at the NEC in June, showcasing gardens designed by some of our trainees and promoting the charity. Our members will benefit from new horticultural training opportunities and we will be reviewing and developing our membership benefits. Our WRAGS scheme remains a key focus and we hope to expand this into new gardens across the country.

Thank you for all your hard work in achieving an excellent year.

FINANCIAL REVIEW

Financial position

During 2023, the Charity has performed solidly in its mission to "Change Lives", thanks to its growing community of members, trainees and garden owners, and with the dedication of its operational team and financial supporters.

Total income for the Charity amounted to £200,442 in 2023. Some 37% of this came from trainees registration fees (at £600 per trainee enrolled in the Charity's vocational training scheme "Work and Retrain As a Gardener" (WRAG)); 23% from membership subscriptions (at £32 per annum), 15% from the Charity's programme of Workshops and Practical Skills Days, and 6% from donations, gift aid and 19 % from other sources of income.

During 2023, the Charity has also continued to administer in conjunction with the WRAG scheme, an annual programme of horticultural bursaries (£63,443 in 2023 and £29,096 in 2022) awarded and funded by the National Garden Scheme. The bursaries fund opportunities for trainees to be placed in gardens which otherwise would not be in a position to take a trainee. Under this programme, the Charity holds funds on behalf of the NGS which it disburses during the year. To defray its costs for this administration role, the Charity received £2,700 of income in 2023 (£300 per garden receiving a funded trainee). The Charity substantially completed its 3-year role on behalf of the NGS in 2023.

The Charity is also grateful to have been able to continue to collaborate with donors including Christine Ladley Fund, Stanley Smith Fund and George Cadbury Fund to deliver financial support to WRAGs trainees during 2023. Donations received amounted to £30,000 during 2023. Such donations are instrumental in opening up placement opportunities and providing other financial support to trainees and as such as rekey to delivering meaningful change to trainees' lives.

In 2023 as in other years, the Charity's main operating expenses were related to the activities of its network of free-lance Regional Managers (£72,872 in 2023, up 2% on 2022). The Trustees provide their time pro-bono. The Charity employed directly only 2 staff (both part-time) in its administrative office in Trull. During 2023, alongside the administration of the Charity's ongoing activities, this small team has developed and managed successfully the migration of the Charity's internal administration, communication and CRM activity onto Microsoft Teams.

The net movement in unrestricted funds for the Charity amounted to £24,655 over 2023. Net movement in restricted funds (principally disbursement of the substantial NGS bursary monies) was £(63,247).

The Charity therefore headed into 2024 in a healthy financial position, with net assets of £316,415, of which £229,782 was in unrestricted funds. This affords the Charity a strong position to continue to "Change Lives" with great diligence alongside its community of members, garden owners and budding horticulturists.

Women's Farm & Garden Association(The)

Report of the Trustees for the Year Ended 31st December 2023

FINANCIAL REVIEW

Financial position (continued)

Under the banner of the "Work and Retrain As a Gardener" (WRAG) Scheme, the Charity's team sourced and managed new paid part-time gardening placements for some 132 trainees during 2023. Such opportunities would be particularly difficult for potential career changers to access directly for themselves. The Charity remains one of the few organisations, if not the only one, in the UK that is focussed on arranging and moderating such gardening placements for which the trainee is paid by the garden owner, typically for 2 days per week for a year. The trainee earns valuable practical, vocational gardening experience under the expert leadership and mentoring of either the head gardener or garden owner in truly inspirational gardens across the UK.

The Charity signed up 105 wonderful new gardens during 2023. The team continues to work assiduously on expanding the portfolio of interesting and high quality active gardens nationwide. This remains especially important and a key priority for us given that the Charity has at the same time continued to see an even more significant rise in demand from potential trainees for WRAG scheme posts in pretty much all parts of England, Scotland and Wales.

Beyond the WRAG scheme, the Charity has also continued to develop horticultural activities for its members through its Workshops and Practical Skills Days (delivered both in-the garden and digitally), garden tours and visits. These events generated revenues for the Charity of £30,095 in 2023, up 51% on 2022. The Charity's members also received quarterly newsletters, along with weekly mail chims, highlighting garden tours, workshops and skills days organised by the Charity, as well as access to the WFGA's Garden Recruitment Network.

Reserves policy

A reserves policy is necessary to ensure there is sufficient income to tide an organisation over in order that it may meet its liabilities, whilst fundraising is done, if and when existing sources of income are lost. If WFGA were to be wound up, it also enables contractual obligations to be met. The board has chosen to have a zero reserves policy at this time. The reason for this is that we can identify our liabilities with relative ease (office premises, payroll to staff and expense obligations to Regional Managers and supplier expenses). It is estimated that these costs would not exceed £15,000. At the same time, the trustees retain an externally managed, cautious investment portfolio - a 'rainy day' fund, which had a net value of £56,918 on 31st December 2023. The value of this investment is monitored carefully on an ongoing basis, but it should be noted that it is an unrestricted fund and can be liquidated with relative ease. This combined with other unrestricted net assets of £172,864 leaves us confident that we meet all obligations, over and above coverage of liabilities arising in the event of a winding up of the charity.

Going concern

The Trustees have considered the Going Concern of the Charity, and with the level of Unrestricted Reserves at the year-end it is considered that the Going Concern of the Charity is assured for 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Association is a company, limited by guarantee, as defined by the Companies Act 2006. The governing document of the charity is its Memorandum and Articles of Association dated 11 December 1929 (as altered by Special Resolutions on 1 April 1950 and 18 April 1964) and Articles of Association passed by Special Resolution at the AGM 10th July 2011. The Articles of Association were updated and amended by Special Resolution on 19th September 2020 to comply with the latest Charity Commission regulations, and the working name of Working for Gardeners Association was adopted on the same date. These documents can be viewed in the members section of the WFGA website. They are also available on the Charity Commission website for the general public to access at any time.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The Board of Trustees set the agenda and budget for the Association. A Trustee is elected for a period of three years, with re-election for a further three, after six years the Trustee must step down for a period of at least one year.

The Chairman of the Board of Trustees is selected from within the Board.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees reviewed and updated the WFGA Risk Management policy document in accordance with government advice in 2022.

Women's Farm & Garden Association(The)

**Report of the Trustees
for the Year Ended 31st December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00244591 (England and Wales)

Registered Charity number

212527

Registered office

7 Trull Farm Buildings

Trull

Tetbury

Gloucestershire

GL8 8SQ

Trustees

Vanessa Easlea (resigned 17/11/2023)

Clare Gogerty (resigned 13/5/2023)

Ms Amanda Ponsonby MBE

Ms Christabel Kelly Boersma (resigned 31/12/2023)

Ms Lorraine Barbara Hodgson (resigned 20/3/2023)

James McArthur (appointed 9/1/2023)

Ms Susan Reed - Chair

Daniel Cartwright (appointed 13/5/2023)

Ms Rosalind Chandler (appointed 30/1/2024)

Company Secretary

Independent Examiner

JD Frost Accountants

Chartered Accountants

7 Links View

Cirencester

Gloucestershire

GL7 2NF

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

Approved by order of the board of trustees on09/04/2024..... and signed on its behalf by:

.....
James McArthur - Trustee

**Independent Examiner's Report to the Trustees of
Women's Farm & Garden Association(The)**

Independent examiner's report to the trustees of Women's Farm & Garden Association(The) ('the Company')

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

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

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.



Mrs J D Frost

JD Frost Accountants
Chartered Accountants
7 Links View
Cirencester
Gloucestershire
GL7 2NF

Date: 16/04/2024

Women's Farm & Garden Association(The)

**Statement of Financial Activities
for the Year Ended 31st December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		123,830	-	123,830	132,499
Charitable activities					
General		30,095	-	30,095	19,902
Christine Ladley Fund		-	4,650	4,650	4,650
Fairlight Hall		-	-	-	6,272
National Garden Scheme		-	(2,700)	(2,700)	62,300
George Cadbury Fund		-	9,600	9,600	9,400
Stanley Smith Fund		-	14,550	14,550	-
Other trading activities	2	5,257	-	5,257	5,794
Investment income	3	6,412	-	6,412	1,084
Other income		7,498	1,250	8,748	12,425
Total		<u>173,092</u>	<u>27,350</u>	<u>200,442</u>	<u>254,326</u>
EXPENDITURE ON					
Raising funds	4	228	(1)	227	563
Charitable activities					
General		151,260	-	151,260	138,619
Christine Ladley Fund		-	5,700	5,700	6,600
Fairlight Hall		-	333	333	6,035
National Garden Scheme		-	63,444	63,444	29,096
George Cadbury Fund		-	10,265	10,265	10,988
Stanley Smith Fund		-	10,856	10,856	-
Other		-	-	-	440
Total		<u>151,488</u>	<u>90,597</u>	<u>242,085</u>	<u>192,341</u>
Net gains/(losses) on investments		<u>3,051</u>	<u>-</u>	<u>3,051</u>	<u>(6,990)</u>
NET INCOME/(EXPENDITURE)		<u>24,655</u>	<u>(63,247)</u>	<u>(38,592)</u>	<u>54,995</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		205,127	149,880	355,007	300,012
TOTAL FUNDS CARRIED FORWARD		<u><u>229,782</u></u>	<u><u>86,633</u></u>	<u><u>316,415</u></u>	<u><u>355,007</u></u>

The notes form part of these financial statements

Women's Farm & Garden Association(The)

**Balance Sheet
31st December 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	2,038	-	2,038	-
Investments	10	56,918	-	56,918	52,460
		<u>58,956</u>	<u>-</u>	<u>58,956</u>	<u>52,460</u>
CURRENT ASSETS					
Debtors	11	6,410	1,250	7,660	7,444
Cash at bank		174,068	89,353	263,421	304,637
		<u>180,478</u>	<u>90,603</u>	<u>271,081</u>	<u>312,081</u>
CREDITORS					
Amounts falling due within one year	12	(9,652)	(3,970)	(13,622)	(9,534)
		<u>170,826</u>	<u>86,633</u>	<u>257,459</u>	<u>302,547</u>
NET CURRENT ASSETS					
		<u>170,826</u>	<u>86,633</u>	<u>257,459</u>	<u>302,547</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>229,782</u>	<u>86,633</u>	<u>316,415</u>	<u>355,007</u>
NET ASSETS		<u>229,782</u>	<u>86,633</u>	<u>316,415</u>	<u>355,007</u>
FUNDS	13				
Unrestricted funds				229,782	205,127
Restricted funds				86,633	149,880
TOTAL FUNDS				<u>316,415</u>	<u>355,007</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

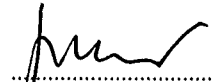
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.

Women's Farm & Garden Association(The)

Balance Sheet - continued
31st December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on09.04.2024..... and were signed on its behalf by:


.....
James McArthur - Trustee

Women's Farm & Garden Association(The)

Notes to the Financial Statements for the Year Ended 31st December 2023

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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

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.

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	- 20% on reducing balance
-----------------------	---------------------------

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Other income	5,257	5,794
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Dividends	1,449	312
Other fixed asset invest - FII	19	-
Deposit account interest	4,944	772
	<u> </u>	<u> </u>
	6,412	1,084
	<u> </u>	<u> </u>

4. RAISING FUNDS

Investment management costs

	2023	2022
	£	£
Portfolio management	62	56
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	968	51
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

	2023	2022
	£	£
Trustees' expenses	2,617	2,056
	<u> </u>	<u> </u>

7. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	35,871	33,110
Other pension costs	702	619
	<u> </u>	<u> </u>
	36,573	33,729
	<u> </u>	<u> </u>

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

	2023	2022
	2	2
Office	<u> </u>	<u> </u>

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

7. STAFF COSTS - continued

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,499	-	132,499
Charitable activities			
General	19,902	-	19,902
Christine Ladley Fund	-	4,650	4,650
Fairlight Hall	-	6,272	6,272
National Garden Scheme	-	62,300	62,300
George Cadbury Fund	-	9,400	9,400
Other trading activities	5,794	-	5,794
Investment income	1,084	-	1,084
Other income	11,175	1,250	12,425
Total	170,454	83,872	254,326
EXPENDITURE ON			
Raising funds	563	-	563
Charitable activities			
General	138,619	-	138,619
Christine Ladley Fund	-	6,600	6,600
Fairlight Hall	-	6,035	6,035
National Garden Scheme	-	29,096	29,096
George Cadbury Fund	-	10,988	10,988
Other	440	-	440
Total	139,622	52,719	192,341
Net gains/(losses) on investments	(6,990)	-	(6,990)
NET INCOME	23,842	31,153	54,995
RECONCILIATION OF FUNDS			
Total funds brought forward	181,285	118,727	300,012
TOTAL FUNDS CARRIED FORWARD	205,127	149,880	355,007

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st January 2023	11,789
Additions	3,006
Disposals	(1,116)
	<u>13,679</u>
At 31st December 2023	<u>13,679</u>
DEPRECIATION	
At 1st January 2023	11,789
Charge for year	968
Eliminated on disposal	(1,116)
	<u>11,641</u>
At 31st December 2023	<u>11,641</u>
NET BOOK VALUE	
At 31st December 2023	<u>2,038</u>
At 31st December 2022	<u>-</u>

10. FIXED ASSET INVESTMENTS

	Listed investments £	Investment cash £	Totals £
MARKET VALUE			
At 1st January 2023	51,928	532	52,460
Additions	1,114	355	1,469
Disposals	-	(62)	(62)
Revaluations	3,051	-	3,051
	<u>56,093</u>	<u>825</u>	<u>56,918</u>
At 31st December 2023	<u>56,093</u>	<u>825</u>	<u>56,918</u>
NET BOOK VALUE			
At 31st December 2023	<u>56,093</u>	<u>825</u>	<u>56,918</u>
At 31st December 2022	<u>51,928</u>	<u>532</u>	<u>52,460</u>

There were no investment assets outside the UK.

Cost or valuation at 31st December 2023 is represented by:

	Listed investments £	Investment cash £	Totals £
Valuation in 2023	<u>56,093</u>	<u>825</u>	<u>56,918</u>

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	160	444
Prepayments and accrued income	7,500	7,000
	<u>7,660</u>	<u>7,444</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	7,568	4,984
Social security and other taxes	316	244
Pension Fund	143	127
Accrued expenses	5,595	4,179
	<u>13,622</u>	<u>9,534</u>

13. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	194,429	21,604	216,033
Revaluation Reserve	10,698	3,051	13,749
	<u>205,127</u>	<u>24,655</u>	<u>229,782</u>
Restricted funds			
Christine Ladley Fund	3,656	200	3,856
Fairlight Hall	819	(333)	486
National Garden Scheme	142,172	(66,143)	76,029
George Cadbury Fund	3,233	(665)	2,568
Stanley Smith Fund	-	3,694	3,694
	<u>149,880</u>	<u>(63,247)</u>	<u>86,633</u>
TOTAL FUNDS	<u>355,007</u>	<u>(38,592)</u>	<u>316,415</u>

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	173,092	(151,488)	-	21,604
Revaluation Reserve	-	-	3,051	3,051
	<u>173,092</u>	<u>(151,488)</u>	<u>3,051</u>	<u>24,655</u>
Restricted funds				
Christine Ladley Fund	5,900	(5,700)	-	200
Fairlight Hall	-	(333)	-	(333)
National Garden Scheme	(2,700)	(63,443)	-	(66,143)
George Cadbury Fund	9,600	(10,265)	-	(665)
Stanley Smith Fund	14,550	(10,856)	-	3,694
	<u>27,350</u>	<u>(90,597)</u>	<u>-</u>	<u>(63,247)</u>
TOTAL FUNDS	<u>200,442</u>	<u>(242,085)</u>	<u>3,051</u>	<u>(38,592)</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	163,597	30,832	194,429
Revaluation Reserve	17,688	(6,990)	10,698
	<u>181,285</u>	<u>23,842</u>	<u>205,127</u>
Restricted funds			
Christine Ladley Fund	4,356	(700)	3,656
Fairlight Hall	582	237	819
National Garden Scheme	108,968	33,204	142,172
George Cadbury Fund	4,821	(1,588)	3,233
	<u>118,727</u>	<u>31,153</u>	<u>149,880</u>
TOTAL FUNDS	<u>300,012</u>	<u>54,995</u>	<u>355,007</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2023

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	170,454	(139,622)	-	30,832
Revaluation Reserve	-	-	(6,990)	(6,990)
	<u>170,454</u>	<u>(139,622)</u>	<u>(6,990)</u>	<u>23,842</u>
Restricted funds				
Christine Ladley Fund	5,900	(6,600)	-	(700)
Fairlight Hall	6,272	(6,035)	-	237
National Garden Scheme	62,300	(29,096)	-	33,204
George Cadbury Fund	9,400	(10,988)	-	(1,588)
	<u>83,872</u>	<u>(52,719)</u>	<u>-</u>	<u>31,153</u>
TOTAL FUNDS	<u>254,326</u>	<u>(192,341)</u>	<u>(6,990)</u>	<u>54,995</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	163,597	52,436	216,033
Revaluation Reserve	17,688	(3,939)	13,749
	<u>181,285</u>	<u>48,497</u>	<u>229,782</u>
Restricted funds			
Christine Ladley Fund	4,356	(500)	3,856
Fairlight Hall	582	(96)	486
National Garden Scheme	108,968	(32,939)	76,029
George Cadbury Fund	4,821	(2,253)	2,568
Stanley Smith Fund	-	3,694	3,694
	<u>118,727</u>	<u>(32,094)</u>	<u>86,633</u>
TOTAL FUNDS	<u>300,012</u>	<u>16,403</u>	<u>316,415</u>

Women's Farm & Garden Association(The)**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023****13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	343,546	(291,110)	-	52,436
Revaluation Reserve	-	-	(3,939)	(3,939)
	<u>343,546</u>	<u>(291,110)</u>	<u>(3,939)</u>	<u>48,497</u>
Restricted funds				
Christine Ladley Fund	11,800	(12,300)	-	(500)
Fairlight Hall	6,272	(6,368)	-	(96)
National Garden Scheme	59,600	(92,539)	-	(32,939)
George Cadbury Fund	19,000	(21,253)	-	(2,253)
Stanley Smith Fund	14,550	(10,856)	-	3,694
	<u>111,222</u>	<u>(143,316)</u>	<u>-</u>	<u>(32,094)</u>
TOTAL FUNDS	<u>454,768</u>	<u>(434,426)</u>	<u>(3,939)</u>	<u>16,403</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

Women's Farm & Garden Association(The)**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,411	1,744
Subscriptions	43,017	40,647
Registrations fees	74,600	85,500
Garden Owners subscription	3,802	4,608
	123,830	132,499
Other trading activities		
Other income	5,257	5,794
Investment income		
Dividends	1,449	312
Other fixed asset invest - FII	19	-
Deposit account interest	4,944	772
	6,412	1,084
Charitable activities		
Christine Ladley Fund	4,650	4,650
Fairlight Hall	-	6,272
National Garden Scheme	(2,700)	62,300
Practical Skills Day	6,195	6,765
Workshops	21,026	12,250
Tours	1,460	-
Visits	1,414	887
George Cadbury Fund	9,600	9,400
Stanley Smith Fund	14,550	-
	56,195	102,524
Other income		
Tax recovered on gift aid	8,748	12,425
Total incoming resources	200,442	254,326
EXPENDITURE		
Other trading activities		
Stock for resale	165	507
Investment management costs		
Portfolio management	62	56
Charitable activities		
Travelling expenses - WFGA	9,045	10,485
Workshops, tours and forum	163,941	123,751
	172,986	134,236

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Women's Farm & Garden Association(The)**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	2023	2022
	£	£
Support costs		
Management		
Advertising	6,801	3,297
Office expenses	2,512	1,701
Equipment	968	51
	10,281	5,049
Finance		
Wages	35,871	33,110
Pensions	702	619
Bank charges	3,161	2,830
Accountancy	1,500	1,440
Book keeping	1,399	1,200
	42,633	39,199
Other		
Rent, rates and insurance	5,268	4,752
Light and heat	695	651
Postage and stationery	3,397	2,425
Sundries	379	802
Broadband & website	1,069	2,266
	10,808	10,896
Governance costs		
Trustees' expenses	2,617	2,056
AGM/meetings	2,533	342
	5,150	2,398
Total resources expended		
	242,085	192,341
Net (expenditure)/income before gains and losses		
	(41,643)	61,985
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	3,051	(6,990)
Net (expenditure)/income		
	(38,592)	54,995

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