

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 2024
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 2024**

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Women's Farm & Garden Association(The)

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year we are celebrating 125 years since the birth of Working for Gardeners (the working name of our charity). As ever, we continue to evolve and change along with the changing needs of our vibrant community.

Our courses and workshops support both experienced gardeners and eager learners to build skills and confidence through hands-in-the-dirt training, gaining the kind of knowledge that only comes through experience. In 2024 we offered a wider variety of events, from pruning to propagation to posy making to plant identification. Our courses brought together our members to share their joy of learning in beautiful and historic gardens and across the country, through our online workshops.

Our Work and Retrain As a Gardener Scheme (WRAG Scheme) is thriving and in 2024, we trained 156 WRAG trainees in 148 amazing gardens. Working for Gardeners have created a pathway for changing careers that fits alongside family life and existing responsibilities, making a new career in horticulture accessible at any life stage. Since 1993, we have trained over 1700 new gardeners, many of whom have gone on to take up positions as Head Gardeners and run their own businesses. We are so grateful to the garden owners who, by sharing their knowledge and opening their garden to a trainee, have given someone the chance to change their life and build a fulfilling career in horticulture. Your support helps sustain this important work, preserving Britain's gardening heritage while creating pathways for the next generation of gardening talent.

In 2024, eight WRAG trainees took part in the Gardener's World Live Show, Beautiful Borders competition at the NEC. Working for Gardeners is really pleased to be able to support and mentor these budding garden designers and we have another group entering the competition in 2025.

Our WRAG alumni have also had a successful year. Kate Smithson won a Gold Medal at the Harrogate show for her design for the Yorkshire Ambulance Service; Jonathan Zerr took first place in the Chartered Institute of Horticulture's Young Horticulturist of the Year Competition; and Simone Daye became Head Gardener at Brantwood, home of John Ruskin.

Bursaries and donations are so important in supporting our members and WRAG trainees in achieving their goals and making horticultural training accessible to all. This year we are delighted to have secured a donation that will support WRAG trainees in the work to restore the garden at Benton End, home of Cedric Morris. Working for Gardeners have ambitious plans to fund both trainees and gardens in other such important restoration work, maintaining our horticultural heritage and we are keen to secure other donations to support these aims.

We continue to be supported by The Christine Ladley Fund, the Stanley Smith (UK) Horticultural Trust, Wiltshire Gardens Trust and The Merlin Trust who provide valuable opportunities for our members to develop their training and to build and expand their horticultural businesses.

This year, we are delighted to have appointed Julia Thorne as our Executive Officer and, together with our hard-working office team and our Regional Managers, we are in a strong position to support our members and grow our offering.

In the upcoming year, we will be looking at how we communicate with our members and the wider public to achieve our mission of building a community where our members grow together, sharing and preserving generations of gardening wisdom.

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

Women's Farm & Garden Association(The)

Report of the Trustees for the Year Ended 31st December 2024

FINANCIAL REVIEW

Financial position

Thanks to our growing community of members, trainees, garden owners and head gardeners, and with the dedication of our operational team and financial supporters, the Charity has had another successful year.

Our income totalled £192,585 during 2024, across three principal sources: WRAG trainee fees £80,240 (42% of the total); membership and garden owner subscriptions £49,528 (26%); and events £28,096 (15%). Income from gift aid and donations, including from the National Garden Scheme, came to £24,265 (13%), with financial items accounting for most of the balance of £10,456 of income.

We have continued to develop our network of remarkable gardens across the UK in which we are able to place trainees and organise events. We have placed over 150 WRAG trainees in wonderful gardens during 2024. Such training opportunities would be particularly difficult for potential career changers to access directly for themselves. We remain one of the few charities, if not the only one, in the UK that is focussed on arranging and moderating paid part-time gardening placements. The trainee earns the National Living Wage, paid directly by the garden owner, and receives 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 trainee pays an admin fee of £600 to the Charity (raised to £640 for 2025).

We are constantly working on developing our garden network further, as throughout 2024 we have continued to see demand for placements outstripping available gardens.

These gardens also provided wonderful venues and expert instruction for our practical training events. We ran more than 70 events across the UK during 2024, both in garden and online. We have continued to price these events affordably, generally in the range of £35-45 for our members, offering a material discount relative to our non-member pricing in order to encourage membership. Events continue to be a major area of strategic focus for us, so we are particularly grateful for the support shown by our garden owners and their head gardeners in this context. Our members also receive regular newsletters and other communication highlighting our garden tours, workshops and skills days, as well as access to our Garden Recruitment Network.

We are also most grateful to have been able to continue to collaborate with our generous donors during 2024. Donations received during the year amounted to £11,945. These are instrumental in opening up placement opportunities and providing other financial support to trainees and as such, are key to delivering meaningful change to trainees' lives. Expansion of our fundraising efforts is a key strategic focus for us.

During mid 2024, we created the position of Executive Officer to take day-to-day responsibility for implementation of our rolling Strategic Plan and for operations, including running our network of Regional Managers (numbering 20 at year-end) and 2 part-time staff in our administrative office in Trull. In 2024 as in other years, our main operating expenses were related to the trainee and garden coordination activities of this network of free-lance Regional Managers (£76,841 in 2024, up 10% on 2023) and to our small executive/admin team (£51,096 during 2024, up 40 primarily due to the addition of the Executive role). Our trustees provided their time pro-bono. Overall, our operating expenses (excluding disbursement of bursary monies) totalled £182,798 during 2024, up 21% over 2023.

Our net income in 2024 for unrestricted funds amounted to £1,462, slightly better than breakeven, as during 2023. In addition, during 2024 we disbursed £58,181 of NGS bursaries monies received in prior periods, which meant that our net expenditure for restricted funds overall amounted to £56,826.

The Charity headed into 2025 in a healthy financial position, with net assets of £261,051, of which £231,244 was unrestricted.

Women's Farm & Garden Association(The)

Report of the Trustees for the Year Ended 31st December 2024

FINANCIAL REVIEW

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. It also enables contractual obligations to be met in the event that the organisation needs to be wound up.

The board has chosen to have a reserves policy that aims to ensure that we can cover our liabilities in the event that the charity were to be wound up. We can identify such liabilities with relative ease (office premises, payroll to staff and expense obligations to Regional Managers and suppliers); it is estimated that these costs would not exceed £15,000.

Our unrestricted net assets of £231,244 exceeded our minimum reserves target. Over the coming years, the board is looking to deploy these reserves, together with funds raised through the generous support of our donors, to continue to support practical, hands-in-the-dirt horticultural learning. During 2025, we are putting in place the foundations for this strengthening of our horticultural community. Initiatives under way include improving our communications and website, deepening our network of gardens and therefore placement opportunities, providing more financial and other support for more WRAG trainees, and expanding our membership benefits, particularly in the area of learning events.

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 2025.

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. The next review is due during 2025.

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

Women's Farm & Garden Association(The)

**Report of the Trustees
for the Year Ended 31st December 2024**

Trustees

Amanda Ponsonby MBE

James McArthur

Susan Reed - Chair

Daniel Cartwright

Rosalind Chandler (appointed 30/1/2024)

Company Secretary

Independent Examiner

JD Frost Accountants

Chartered Accountants

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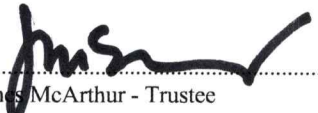
Cirencester

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 on **31/5/25** 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 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

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: 14/07/2025

Women's Farm & Garden Association(The)

**Statement of Financial Activities
for the Year Ended 31st December 2024**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	132,663	-	132,663	123,830
Charitable activities					
Events & other activities		28,096	-	28,096	30,095
Christine Ladley Fund		-	3,650	3,650	4,650
National Garden Scheme		-	(2,100)	(2,100)	(2,700)
George Cadbury Fund		-	-	-	9,600
Stanley Smith Fund		-	-	-	14,550
Other		-	7,500	7,500	-
Other trading activities	3	3,778	-	3,778	5,257
Investment income	4	6,678	-	6,678	6,412
Other income		9,445	2,875	12,320	8,748
Total		<u>180,660</u>	<u>11,925</u>	<u>192,585</u>	<u>200,442</u>
EXPENDITURE ON					
Raising funds	5	70	-	70	227
Charitable activities					
Events & other activities		181,760	-	181,760	151,260
Christine Ladley Fund		-	6,075	6,075	5,700
Fairlight Hall		-	-	-	333
National Garden Scheme		-	58,181	58,181	63,444
George Cadbury Fund		-	-	-	10,265
Stanley Smith Fund		-	3,694	3,694	10,856
Other		-	801	801	-
Other		968	-	968	-
Total		<u>182,798</u>	<u>68,751</u>	<u>251,549</u>	<u>242,085</u>
Net gains on investments		<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,051</u>
NET INCOME/(EXPENDITURE)		1,462	(56,826)	(55,364)	(38,592)
RECONCILIATION OF FUNDS					
Total funds brought forward		229,782	86,633	316,415	355,007
TOTAL FUNDS CARRIED FORWARD		<u>231,244</u>	<u>29,807</u>	<u>261,051</u>	<u>316,415</u>

The notes form part of these financial statements

Women's Farm & Garden Association(The)

Balance Sheet
31st December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	1,070	-	1,070	2,038
Investments	11	62,156	-	62,156	56,918
		<u>63,226</u>	<u>-</u>	<u>63,226</u>	<u>58,956</u>
CURRENT ASSETS					
Debtors	12	18,675	2,875	21,550	7,660
Cash at bank		158,440	29,335	187,775	263,420
		<u>177,115</u>	<u>32,210</u>	<u>209,325</u>	<u>271,080</u>
CREDITORS					
Amounts falling due within one year	13	(9,097)	(2,403)	(11,500)	(13,621)
		<u>168,018</u>	<u>29,807</u>	<u>197,825</u>	<u>257,459</u>
NET CURRENT ASSETS					
		<u>231,244</u>	<u>29,807</u>	<u>261,051</u>	<u>316,415</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>231,244</u>	<u>29,807</u>	<u>261,051</u>	<u>316,415</u>
NET ASSETS					
		<u>231,244</u>	<u>29,807</u>	<u>261,051</u>	<u>316,415</u>
FUNDS	14				
Unrestricted funds				231,244	229,782
Restricted funds				29,807	86,633
TOTAL FUNDS				<u>261,051</u>	<u>316,415</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 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 notes form part of these financial statements

Women's Farm & Garden Association(The)

Balance Sheet - continued

31st December 2024

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 on **31/5/25** and were signed on its behalf by:



James McArthur - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st December 2024**

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 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	2,895	2,411
Subscriptions	43,066	43,017
Registrations fees	80,240	74,600
Garden Owners subscription	6,462	3,802
	<u>132,663</u>	<u>123,830</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Other income	<u>3,778</u>	<u>5,257</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Dividends	1,669	1,449
Other fixed asset invest - FII	38	19
Deposit account interest	<u>4,971</u>	<u>4,944</u>
	<u>6,678</u>	<u>6,412</u>

5. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Portfolio management	<u>69</u>	<u>62</u>

6. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>968</u>	<u>968</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	<u>2,613</u>	<u>2,617</u>

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	50,028	35,871
Other pension costs	1,068	702
	<u>51,096</u>	<u>36,573</u>

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

	2024	2023
Office	<u>3</u>	<u>2</u>

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

9. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	123,830	-	123,830
Charitable activities			
Events & other activities	30,095	-	30,095
Christine Ladley Fund	-	4,650	4,650
National Garden Scheme	-	(2,700)	(2,700)
George Cadbury Fund	-	9,600	9,600
Stanley Smith Fund	-	14,550	14,550
Other trading activities	5,257	-	5,257
Investment income	6,412	-	6,412
Other income	7,498	1,250	8,748
Total	<u>173,092</u>	<u>27,350</u>	<u>200,442</u>
EXPENDITURE ON			
Raising funds	228	(1)	227
Charitable activities			
Events & other activities	151,260	-	151,260
Christine Ladley Fund	-	5,700	5,700
Fairlight Hall	-	333	333
National Garden Scheme	-	63,444	63,444
George Cadbury Fund	-	10,265	10,265
Stanley Smith Fund	-	10,856	10,856
Total	<u>151,488</u>	<u>90,597</u>	<u>242,085</u>
Net gains on investments	<u>3,051</u>	<u>-</u>	<u>3,051</u>
NET INCOME/(EXPENDITURE)	24,655	(63,247)	(38,592)

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

9. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	205,127	149,880	355,007
TOTAL FUNDS CARRIED FORWARD	<u>229,782</u>	<u>86,633</u>	<u>316,415</u>

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st January 2024 and 31st December 2024	13,679
DEPRECIATION	
At 1st January 2024	11,641
Charge for year	968
At 31st December 2024	12,609
NET BOOK VALUE	
At 31st December 2024	1,070
At 31st December 2023	2,038

11. FIXED ASSET INVESTMENTS

	Listed investments £	Investment cash £	Totals £
MARKET VALUE			
At 1st January 2024	56,093	825	56,918
Additions	1,293	414	1,707
Disposals	-	(69)	(69)
Revaluations	3,600	-	3,600
At 31st December 2024	<u>60,986</u>	<u>1,170</u>	<u>62,156</u>
NET BOOK VALUE			
At 31st December 2024	<u>60,986</u>	<u>1,170</u>	<u>62,156</u>
At 31st December 2023	<u>56,093</u>	<u>825</u>	<u>56,918</u>

There were no investment assets outside the UK.

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

11. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31st December 2024 is represented by:

	Listed investments £	Investment cash £	Totals £
Valuation in 2024	17,349	-	17,349
Cost	43,637	1,170	44,807
	<u>60,986</u>	<u>1,170</u>	<u>62,156</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	-	160
Prepayments and accrued income	21,550	7,500
	<u>21,550</u>	<u>7,660</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	6,694	7,568
Social security and other taxes	464	316
Pension Fund	208	143
Accruals and deferred income	130	-
Accrued expenses	4,004	5,594
	<u>11,500</u>	<u>13,621</u>

14. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	216,033	(2,138)	213,895
Revaluation Reserve	13,749	3,600	17,349
	<u>229,782</u>	<u>1,462</u>	<u>231,244</u>
Restricted funds			
Christine Ladley Fund	3,856	(1,425)	2,431
Fairlight Hall	486	-	486
National Garden Scheme	76,029	(60,281)	15,748
George Cadbury Fund	2,568	-	2,568
Stanley Smith Fund	3,694	(3,694)	-
Other funds	-	8,574	8,574
	<u>86,633</u>	<u>(56,826)</u>	<u>29,807</u>
TOTAL FUNDS	<u>316,415</u>	<u>(55,364)</u>	<u>261,051</u>

Women's Farm & Garden Association(The)

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

14. 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	180,660	(182,798)	-	(2,138)
Revaluation Reserve	-	-	3,600	3,600
	<u>180,660</u>	<u>(182,798)</u>	<u>3,600</u>	<u>1,462</u>
Restricted funds				
Christine Ladley Fund	4,650	(6,075)	-	(1,425)
National Garden Scheme	(2,100)	(58,181)	-	(60,281)
Stanley Smith Fund	-	(3,694)	-	(3,694)
Other funds	9,375	(801)	-	8,574
	<u>11,925</u>	<u>(68,751)</u>	<u>-</u>	<u>(56,826)</u>
TOTAL FUNDS	<u>192,585</u>	<u>(251,549)</u>	<u>3,600</u>	<u>(55,364)</u>

Comparatives for 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 2024**

14. 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	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>

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

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	194,429	19,466	213,895
Revaluation Reserve	10,698	6,651	17,349
	<u>205,127</u>	<u>26,117</u>	<u>231,244</u>
Restricted funds			
Christine Ladley Fund	3,656	(1,225)	2,431
Fairlight Hall	819	(333)	486
National Garden Scheme	142,172	(126,424)	15,748
George Cadbury Fund	3,233	(665)	2,568
Other funds	-	8,574	8,574
	<u>149,880</u>	<u>(120,073)</u>	<u>29,807</u>
TOTAL FUNDS	<u>355,007</u>	<u>(93,956)</u>	<u>261,051</u>

Women's Farm & Garden Association(The)**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024****14. 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	353,752	(334,286)	-	19,466
Revaluation Reserve	-	-	6,651	6,651
	<u>353,752</u>	<u>(334,286)</u>	<u>6,651</u>	<u>26,117</u>
Restricted funds				
Christine Ladley Fund	10,550	(11,775)	-	(1,225)
Fairlight Hall	-	(333)	-	(333)
National Garden Scheme	(4,800)	(121,624)	-	(126,424)
George Cadbury Fund	9,600	(10,265)	-	(665)
Stanley Smith Fund	14,550	(14,550)	-	-
Other funds	9,375	(801)	-	8,574
	<u>39,275</u>	<u>(159,348)</u>	<u>-</u>	<u>(120,073)</u>
TOTAL FUNDS	<u>393,027</u>	<u>(493,634)</u>	<u>6,651</u>	<u>(93,956)</u>

15. RELATED PARTY DISCLOSURES

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

Women's Farm & Garden Association(The)**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,895	2,411
Subscriptions	43,066	43,017
Registrations fees	80,240	74,600
Garden Owners subscription	6,462	3,802
	132,663	123,830
Other trading activities		
Other income	3,778	5,257
Investment income		
Dividends	1,669	1,449
Other fixed asset invest - FII	38	19
Deposit account interest	4,971	4,944
	6,678	6,412
Charitable activities		
Christine Ladley Fund	3,650	4,650
National Garden Scheme	5,400	(2,700)
Practical Skills Day	6,625	6,195
Workshops	19,262	21,026
Tours	-	1,460
Visits	2,209	1,414
George Cadbury Fund	-	9,600
Stanley Smith Fund	-	14,550
	37,146	56,195
Other income		
Tax recovered on gift aid	12,320	8,748
	192,585	200,442
Total incoming resources		
EXPENDITURE		
Other trading activities		
Stock for resale	1	165
Investment management costs		
Portfolio management	69	62
Charitable activities		
Events costs	9,116	12,235
Garden & trainee coordination	76,841	70,153
NGS & other	68,751	90,598
	154,708	172,986

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Women's Farm & Garden Association(The)**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

	2024 £	2023 £
Support costs		
Management		
Advertising	19,236	6,801
Office expenses	3,113	2,512
Equipment	968	968
	23,317	10,281
Finance		
Wages	50,028	35,871
Pensions	1,068	702
Bank charges	3,269	3,161
Accountancy	1,500	1,500
Book keeping	1,300	1,399
	57,165	42,633
Other		
Rent, rates and insurance	5,376	5,268
Light and heat	799	695
Postage and stationery	2,064	3,397
Sundries	270	379
Broadband & website	2,089	1,069
	10,598	10,808
Governance costs		
Trustees' expenses	2,613	2,617
AGM/meetings	3,078	2,533
	5,691	5,150
Total resources expended		
	251,549	242,085
Net expenditure before gains and losses		
	(58,964)	(41,643)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	3,600	3,051
Net expenditure		
	(55,364)	(38,592)

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