THE HENRY DOUBLEDAY RESEARCH ASSOCIATION

England & Wales · Charity number 298104

Details

Other names	GARDEN ORGANIC, HDRA
Status	Registered
Legal form	Charitable company
Company number	02188402
Registered	1988-01-08
Register	View on the Charity Commission register

Contact

Address	Garden Organic Ryton Organic Gardens Wolston Lane Ryton On Dunsmore Coventry CV8 3LG
Phone	02476303517
Email	enquiry@gardenorganic.org.uk
Website	www.gardenorganic.org.uk

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Activities

Objects: TO ADVANCE EDUCATION AND SCIENCE FOR THE PUBLIC BENEFIT BY: THE IMPROVEMENT OF SCIENTIFIC AND PRACTICAL HORTICULTURE AND AGRICULTURE IN ALL THEIR BRANCHES THROUGH THE APPLICATION OF ORGANIC METHODS AND PRINCIPLES. RESEARCH INTO AND THE STUDY OF ORGANIC METHODS AND PRINCIPLES OF HORTICULTURE AND AGRICULTURE AND THE DISSEMINATION OF THE USEFUL RESULTS THEREOF. THE ADVANCEMENT OF AWARENESS AND KNOWLEDGE OF ECOSYSTEMS AND OUR IMPACT ON THEM BY DEMONSTRATING THE VALUE OF ORGANIC METHODS ON A BROAD EDUCATIONAL FRONT BOTH IN THE UNITED KINGDOM AND OVERSEAS.THE PRESERVATION AND PROTECTION OF THE COMPANY'S PROPERTY AT RYTON GARDENS (AND/OR SUCH OTHER PROPERTIES AS THE COMPANY MAY MANAGE OR ACQUIRE) AND THE CONSERVATION OF WILDLIFE THEREON AS A CENTRE OR CENTRES FOR SCIENTIFIC RESEARCH INTO THE PRACTICAL APPLICATION OF ORGANIC METHODS OF AGRICULTURE AND HORTICULTURE AND THEIR INFLUENCE ON THE WILDLIFE USING THE PROPERTY AS THEIR NATURAL HABITAT AND TO MAKE THE SAME AVAILABLE FOR INSPECTION AND STUDY BY MEMBERS OF THE PUBLIC.

Activities: Garden Organic promotes organic gardening. Our focus is on individual, community and school gardens throughout the UK. We use innovative practices to inspire and encourage people to grow organically. We collaborate with others to achieve the greatest impact.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONALLY
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,216,202	£2,358,080	£1,278,469	43
2023-12-31	£2,052,790	£2,089,669	£202,401	40
2022-12-31	£1,465,980	£1,894,474	£173,248	43
2021-12-31	£1,723,737	£1,797,970	£868,510	45
2020-12-31	£1,738,499	£1,826,205	£-398,889	44

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Trustees

Name	Role	Appointed
Caroline Bosher		2025-02-27
David Bond		2025-02-27
John Varney		2025-02-27
Joylon Thorpe McIndoe		2022-06-25
Keith Arrowsmith		2021-09-17
Louisa Ziane		2026-05-19
Nadia Mazza		2024-07-19
Will Dennis		2026-02-24

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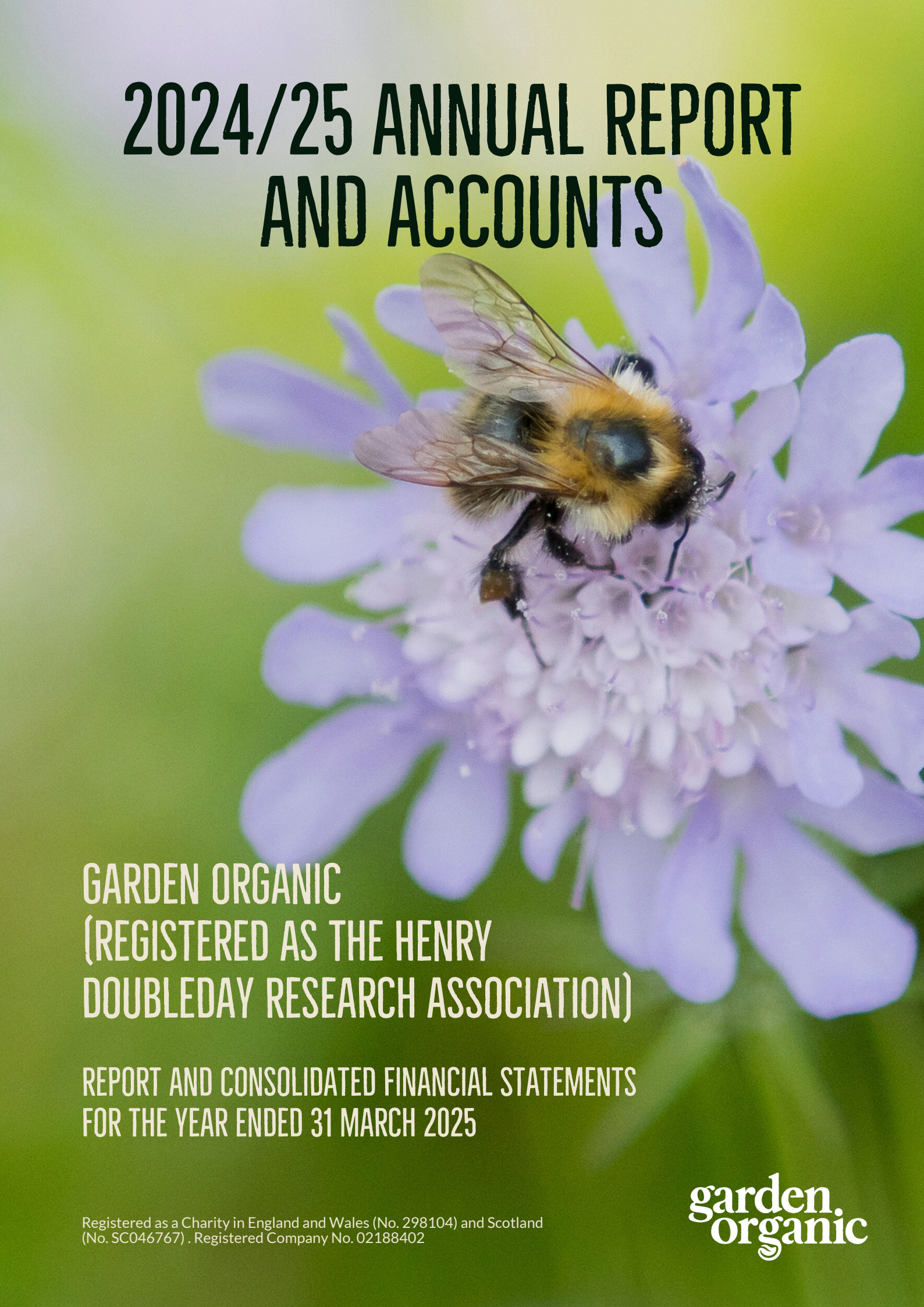
THE HENRY DOUBLEDAY RESEARCH ASSOCIATION

England & Wales - Charity number 298104

Accounts

2024/25 ANNUAL REPORT AND ACCOUNTS



GARDEN ORGANIC (REGISTERED AS THE HENRY DOUBLEDAY RESEARCH ASSOCIATION)

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Registered as a Charity in England and Wales (No. 298104) and Scotland (No. SC046767) . Registered Company No. 02188402

garden organic

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The trustees of Garden Organic ("the Charity") are called the Board of Trustees.
They present their annual report for the year ended 31 March 2025, together with the audited financial statements for that year.

'Garden Organic' was adopted in October 2005 as the working name of the Henry Doubleday Research Association.

Garden Organic is a registered Charity in England and Wales (298104) and Scotland (SC046767) and a company (02188402) limited by guarantee.

Cover photo - credit Gavin Dickson

FOREWORD

From Angela Wright
Chair of Garden Organic's Board of Trustees

Over the course of my first year as Chair of the Board of Trustees the charity has shown a continued commitment to deliver education and awareness of organic growing and composting, seed conservation and community involvement across the UK.

Our demonstration and training is continually being developed to show ways domestic and professional gardeners can succeed in organic growing. 2024 saw new partners and new members through our gates attending training, National Gardens Scheme and members open days.

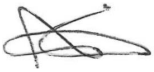
Garden Organic now houses three National Collections, with Calendula now growing alongside Comfrey and the Heritage Vegetable Collection. Our team has identified some critically endangered varieties within this cohort of plants.

Our demonstration garden at Ryton is one of many areas of our work enhanced by loyal and skilled volunteers. We are so grateful to all the volunteers who work alongside our staff – we have teams of community volunteers all around the country giving their time to show people how to compost and sharing their knowledge of organic growing.

The Heritage Seed Library is supported by a further 200 volunteers who, alongside our team at HQ, have provided us with our highest number of varieties yet for the December 2024 seed list, with over 26,000 packets distributed. I was thrilled when our volunteer Seed Guardians were recognised in the Community Inspiration Awards, 2024.

Our members and supporters have been so generous this year, donating to appeals and adding extra to their membership subscriptions. We've had an outstanding amount of support from legacies and are so grateful to all those who plan to remember us in their will. The charity continues to need to find resources to meet rising overheads as well as meeting our pension liability.

On behalf of all our Trustees, I want to express sincere thanks to all staff, volunteers, members, donors, funders and partners who donate their time, expertise and money towards our mission. We could not achieve the impact we do without this.



Angela Wright
Chair of Trustees

ABOUT GARDEN ORGANIC

Our vision is for a healthy and sustainable world that has embraced organic growing. To achieve our vision, we strive to grow and nurture a healthy and sustainable charity.

Through campaigning, advice, community work and research, our aim is to get everyone growing 'the organic way'. We inspire individuals, communities and the next generation to use innovative organic practices. Underpinning this is our mission to grow a movement that takes practical action to conserve seeds, nurture soil and wildlife, and reduce waste.

WELCOME

From Fiona Taylor
Chief Executive of Garden Organic

During the extra-long period that this annual report documents we had a number of significant achievements.

In April 2024 we published our research report 'Every Garden Matters'. This marked our 65th Birthday year (2023-2024) and set out an evidence-based case for boosting backyard biodiversity.

The Heritage Seed Library, after another record-breaking year of seed harvests, was awarded a two-year grant from the National Lottery Heritage Fund to conduct a seed search with communities and institutions across the Midlands.

The aim is to increase our collection, conserving those varieties for future generations that matter to people now. The Heritage Seed Library's mission has also been recognised by the Garfield Weston Foundation, who have supported with a generous grant to help us develop future strategy for greater impact.

Our work with other universities gained traction during this year. We are working with Warwick University's Genetic Resources Unit to grow out vegetable seeds with heritage interest that are in their cold store. Our partnership with Coventry University has led to a multi-year project researching how people can source food locally, funded by the UKRI's Economic & Social Research Council.

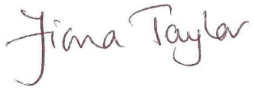
These and other relationships have been part of fulfilling our aim of underscoring our research credibility and history. Our dedicated science team has been seeking new opportunities to ensure that organic growing and seed saving are central to our research strand, with particular reference to changing climate conditions.

We launched our Growing Partners initiative, aiming to have growing spaces of all types and sizes showcasing organic and sustainable gardening practices, with an emphasis on showing people how to grow food. We hope in time to connect our members and wider supporters with Growing Partners in their own area. During the year we re-entered the National Gardens Scheme with Ryton Organic Gardens back in the 'Yellow Book' for two open days.

We have continued to campaign against the use of pesticides and peat and have joined forces with others including the Wildlife Trusts, the Women's Institute and Incredible Edible to share positive actions that we can all take in our gardens to mitigate against extreme weather events and longer-term climate changes.

Our community-based projects are thriving. 350+ volunteers have been busy supporting their schools, workplaces and neighbourhoods to take steps towards more environmentally-friendly activities in the garden and beyond. This way of working, led by and in collaboration with communities forms the backbone of our work moving forward.

The charity is in a good position after successes in generating income through appeals, partnership projects and major grants. Our profile has grown and our research this year shows our reputation is strong. There is so much need for positive environmental action in today's world, and we look forward to building on all that we have achieved between January 2024 and March 2025.



Fiona Taylor
Chief Executive

"I love being part of Garden Organic, it is a perfect addition to what I thrive on and adds to my knowledge."

Garden Organic member & volunteer

OBJECTIVES AND ACTIVITIES

Garden Organic promotes organic growing and composting, conserves rare seed and conducts scientific research.

Organic practice is the fastest way to maintain and build soil health and allow insect and microbiological life forms to be restored in all growing spaces.

Garden Organic seeks to halt biodiversity loss by championing our five key Principles of Organic Gardening:

1. Build and maintain soil health
2. Encourage biodiversity
3. Use resources responsibly
4. Avoid using harmful chemicals
5. Maintain a healthy growing area

OBJECTIVES

Our objectives are to evidence and distribute our knowledge of organic gardening to our members, to community groups, to domestic and larger scale growers and to decision makers.

We know that organic gardening benefits both environmental and human health and so we seek to influence and inform people's growing choices and practices.

In addition, we hold three national plant collections, including the National Collection of Heritage Vegetables. We aim to ensure as many varieties as possible are distributed to and grown in garden and allotment settings via our Heritage Seed Library.

PRINCIPAL OBJECTS

Advance education and science for the public benefit by:

- The improvement of scientific and practical horticulture and agriculture in all their branches through the application of organic methods and principles;
- Research into and the study of organic methods and principles of horticulture and agriculture and the dissemination of the useful results thereof;
- The advancement of awareness and knowledge of ecosystems and our impact on them by demonstrating the value of organic methods on a broad education front, both in the United Kingdom and overseas;
- The preservation and protection of the charity's property at Ryton Gardens (and/or such other properties as the company may manage or acquire) and the conservation of the wildlife thereon as a centre or centres for scientific research into the practical application of organic methods of agriculture and horticulture and their influence on the wildlife using the property as their natural habitat and to make the same available for inspection and study by members of the public.

MAIN ACTIVITIES

Garden Organic supports individuals to grow in their own homes, gardens and communities.

We demonstrate the positive difference organic growers make in supporting biodiversity.

We aim to grow a movement of people and organisations that take practical action to conserve seeds, nurture soil, reduce waste, share organic gardening know-how and join us in campaigning for organic growing methods to the benefit of nature and humanity.

"[Garden Organic has] given direction, validation and inspiration to the way I instinctively wanted to garden."

Garden Organic member

Garden Organic prides itself on its innovative work with individuals and communities ensuring all are able to realise the benefits of organic gardening and growing.

We share practical knowledge about organic gardening which generates health, well-being and environmental benefits to a wide audience.

Our activities fall broadly into three areas:
i) campaigning and publicity,
ii) science and research (including seed conservation)
iii) demonstration of organic growing and composting through demonstration gardens, training and community projects.

As a membership organisation, over a quarter of our annual income is received from membership subscriptions. This income is used to fund our work through our agreed strategy and operational activities.

We are supported by our members, who take part in research through our citizen science programme, conducting experiments in their own growing spaces and supplying data back to the charity. Many of our members also support our campaigning work.

We work collaboratively with a wide range of partner organisations across the voluntary, public and private sectors.

VOLUNTEERS

Garden Organic is fortunate to have the support of a large number of volunteers who help the charity to achieve its goals.

We are extremely grateful to our hundreds of Seed Guardians, gardeners, researchers, administration and community volunteers.

Our model is dependent on demonstration - to show people how - and our volunteers bring this to life in numerous ways.

PUBLIC BENEFIT

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives, its performance and in planning future activities.

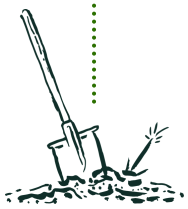
When reviewing annual performance progress against the agreed business plan, the trustees considered the range of beneficiaries that Garden Organic works with: our members, supporters and the numerous individuals reached through our charitable activities.

ENABLING AND ENGAGING PEOPLE IN ORGANIC GROWING

The more people we support with organic growing skills, the more nature will thrive under their care.

"One never stops learning and, whilst an experienced gardener, I love to receive new ideas and try them out. Garden Organic is one of my sources of essential information."

Garden Organic member



2,655
workshop, webinar and event attendees

4.9 / 5 STARS
from tour attendees

EVERY GARDEN MATTERS

In spring 2024 we published 'Every Garden Matters – a blueprint for boosting backyard biodiversity'.

This report collates the latest data and studies on biodiversity loss, and demonstrates that simple actions in backyards, balconies and allotments can have a major impact on the worrying drop in wildlife populations.

The report identified a number of key findings:

- Gardens don't need to be big to be beneficial - 85% of the total nectar produced across a city is provided by small urban gardens.
- The greater range of plants you can pack into your garden the better for wildlife density and soil health.
- Well-managed vegetable gardens have a similar soil biological quality to a forest. Soil quality and carbon content in allotments is better than in surrounding farmland.
- Green manures and organic mulches can enhance soil organic matter, protect the soil and reduce run off. These practices can also reduce the density of pests and protect crops from damage more successfully than using toxic pesticides.
- Above ground invertebrates are more abundant under native or near-native plants, and indigenous birds are more successful in breeding in gardens with higher levels of native plants.

We shared advice from this report, including practical actions all growers can take, throughout our activities. We were pleased that it was picked up in a number of national press outlets, widening our reach significantly.

STANDING UP FOR NATURE

We influence on our supporters' behalf within groups such as the Pesticide Collaboration and the Peat Free Partnership. This year we engaged in campaigning against the use of peat in horticulture and supporting a pesticide ban in public spaces.

As a member of the European network Let's Liberate Diversity, the Heritage Seed Library participated at the annual Forum, which took place during the International Gathering 'Sow Your Resistance' in Antibes, France.

The event brought together 500 participants from all over the world - stakeholders dedicated to agrobiodiversity and seed systems - for knowledge sharing, network building, and collaborative action.

ORGANIC GROWING TRAINING

Our strength is in providing practical advice, training and demonstration, equipping growers with skills to adopt organic practices in their own space.

Between January '24 and March '25 we engaged with 2,655 participants at workshops, webinars, events and a new series of online 'Organic Basics' talks for amateur growers.

Credit: Gavin Dickson

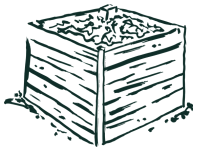
ENABLING AND ENGAGING PEOPLE IN ORGANIC GROWING

"[Garden Organic] has helped me to take my first steps in growing fruit and veg, while knowing that what I am growing is natural and safe to eat"

Garden Organic member

120,000 growers supported on social media

203,052 podcast listens



THIRTEEN compost demo sites available

We increased our professional training, working with organisations including HM Prison & Probation Land Management Service, Flagship Housing Group, English Heritage, the British Library, and YMCA Heart of England.

SHARING ADVICE

Our email, social media, podcast, press, and website engagement remains strong – our social media alone reached nearly 120,000 growers. Practical guidance is welcomed and forms a valuable way for us to encourage positive environmental action

As well as our own audience, we continue to write for other publications, including Grow Your Own and Kitchen Garden magazines. This helps us reach growers who may not otherwise engage with our information.

We also support growers on a one-to-one basis. We responded to 1,000 enquiries on subjects including pests, herbicide contamination, and organic food growing. Slugs were, as ever, a popular topic of conversation!

RYTON ORGANIC GARDENS

We develop our demonstration garden continually. This year we added a rain garden, showing how water run-off can be managed at small-scale.

We also added more flowers to the vegetable beds, attracting beneficial creatures and blurring the traditional food/ornamental divide.

We love welcoming visitors to the garden. Alongside open days, we joined the National Gardens Scheme, hosting 130+ visitors over two days, using the power of the Yellow Book to promote organic growing.

We continued supplying produce to the Salvation Army, along with advice for their own growing space.

DEMONSTRATION ACROSS THE UK

For those based further afield we've been working on ways to showcase organic and sustainable growing.

We have launched a network of new Growing Partners, including Nunnington Hall (Yorkshire) and Nant-y-Bedd (Brecon Beacons).

These locations all show some or all of our Principles of Organic Growing, giving members and organic growers sources of inspiration across the UK. We plan on growing this network as much as we can in coming months.

We've increased the number of Compost Demonstration sites available to visit, with 13 now established. Each shows a range of working composting bins, with trained volunteers on hand to provide advice at various points throughout the year.

We took our message out to large public events including Scone Palace Garden Fair, The Royal Welsh Show and BBC Gardeners' World Live.

This garden brought to life the findings of our 'Every Garden Matters' report, showing simple ways to put the advice into action at home. We were thrilled with the feedback from show visitors, who expressed how practical and achievable our garden was - exactly what we set out to demonstrate.

CONSERVING IMPORTANT PLANT GENETIC MATERIAL

The Heritage Seed Library stands as the last defence for many of the UK's heritage and heirloom vegetable varieties.

"The Heritage Seed Library has provided me with some of the best varieties I have ever come across."

Heritage Seed Library member

26,441
packets of seed distributed to members

SIXTEEN
rediscovered varieties added to the Collection

813 VARIETIES
protected within the Collection

SAFEGUARDING VARIETIES

The Heritage Seed Library has continued to go from strength to strength. By the end of the year, we had completed 32 growing assessments resulting in 16 vegetable varieties being accepted into the collection.

We were especially delighted and relieved in equal measure to complete the conservation of Wiam cabbage, which started with extremely fragile seed in 2023. Despite small plant numbers and a significant aphid attack in the summer, we achieved a healthy seed harvest which we plan to share with members in future seed lists.

We were pleased to be able to relinquish responsibility for Queensland Blue Squash, now re-registered for sale. This represents the ultimate success – thanks to conservation under the Heritage Seed Library, this variety is now widely available for growers once more.

We took the decision to rehome our multiplier onion collection. After consultation, we were delighted to collaborate with Incredible Vegetables, specialists in perennial plant conservation, who plan to make the varieties more widely available to growers again. These changes take the total Collection up to 813 varieties.

For the third year in a row, and despite a strong slug appearance, the total harvest exceeded 100,000 packets-worth of seed, with a record 173 heritage varieties covered thanks to the combined efforts of the team and our amazing volunteer Seed Guardians.

NATIONAL COLLECTIONS

We were successful in securing the National Calendula Collection, Garden Organic's third official Collection alongside Comfrey *(Symphytum)* and the National Heritage Vegetable Collection.

The new Collection includes the rare *Calendula suffruticosa* subsp. *maritima*, which has been listed as Critically Endangered by the IUCN's Red List of Threatened Species.

INNOVATION IN SEED PRODUCTION

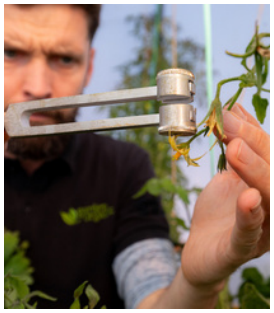
As the Heritage Seed Library approaches its 50th anniversary, innovation has never been so important. Challenged by weather extremes, we do all we can to improve our likelihood of successful harvests.

This year, we experimented with using tuning forks to help pollinate tomatoes. These mimic the natural vibrations of bees – 'buzz pollination' – which assists the release of pollen from the flowerhead.

A small trial in 2024 proved promising, with 'tuned' blooms producing both larger fruit and more seeds per fruit. We plan to replicate this on a larger scale in 2025.

SEED DISTRIBUTION

The 2024-25 seed list was a bumper edition of 171 varieties and while all seed, whether from our volunteers or at our HQ, is grown with adherence to our organic principles, we were able to offer the highest number of certified organic choices ever at 84 varieties.



"It has been a great experience to be a Seed Guardian, now more than ever when plant diversity & adaptability are so very important as the world's climate changes. To contribute to this resource is a wonderful thing."

Heritage Seed Library volunteer

CONSERVING IMPORTANT PLANT GENETIC MATERIAL

4,500 members requested seed, resulting in a total of 26,441 packets distributed, each one hand harvested, packed and dispatched by our highly skilled team of staff and volunteers.

LOCAL SEED SEARCH

The end of the year brought the outstanding news that we were successful in a bid to the National Lottery Heritage Fund.

We are delighted to have secured funding for 'Sowing Your Seeds – heritage crops for a resilient future' a two-year project to find, conserve and share varieties in communities across the Midlands, along with the stories of the people behind them, and their culinary and cultural significance.

By the start of the 2025 growing season, we secured 14 seed samples as part of the project, including varieties provided by the UK Vegetable Genebank at Warwick University, and precious heirlooms from growers in the Midlands.

We have a raft of great initiatives planned for this project through the 2025/26 growing season.

CELEBRATING SEED GUARDIANS

In September we were delighted that our volunteers scooped an 'Environment Champion Award' for their work protecting rare vegetables seeds. The Seed Guardians were announced as winners in the community category of the Community Inspiration Awards, 2024.

The award recognises an individual or organisation that makes positive improvements to the environment. The group were commended for the way their work gives people the agency to grow, save and develop biodiversity and edible heirlooms of the future.

The smooth running of the Heritage Seed Library depends on support from volunteer Seed Guardians, and those who help us grow, save and pack seeds at Ryton. Our heartfelt thanks to each and every one.

100,000+
packets of seed grown at Ryton & by volunteers

171 VARIETIES
made available to members

CASE STUDY

Since 2017, at a small garden-share in Elgin, Northeast Scotland, and in raised beds at home, Dorothy Allen has been saving and sharing seeds for the Heritage Seed Library. She's currently looking after 'Panther' peas.

"Being a volunteer of a UK-wide group of people who enjoy growing and eating older varieties of fruit and veg keeps my interest in what I grow. I look forward to giving back more seeds than I get and hope that they will be passed on to someone else to enjoy. I think it's so important we keep growing older varieties for biodiversity and adaptability for a changing climate. Plus, they taste really good!"

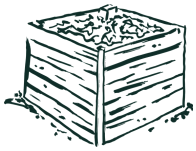
SUPPORTING COMMUNITIES TO TAKE POSITIVE ENVIRONMENTAL ACTION

Our community projects and on-the-ground support has a huge impact encouraging local people to make a difference in their area.

"[Since volunteering with Garden Organic] I no longer consider non-organic options to deal with problems."

Garden Organic volunteer

350 VOLUNTEERS
supporting projects across the UK



1,250
online home composting course participants

4,564
hours of community volunteering

HOME COMPOSTING

Our community-based projects share the positive environmental messages of home composting, organic growing, and reducing food waste. We achieve this in several ways, but our greatest impact comes from 350+ locally based volunteers each with a passion to share organic principles.

Community volunteers recorded a total of 4,564 hours and over 17,000 conversations. We also provided over 1,250 residents with home composting training via online courses.

In 2024 we delivered projects in Cumbria, Shropshire, Suffolk, Leicestershire, Norfolk, Gloucestershire, Worcestershire, North Somerset, Buckinghamshire, Rugby, West Northamptonshire, East London, Hampshire, and the North East. This work is funded by waste service providers, local government and charity partners.

GROWING IN SCHOOLS

We provided resources to schools through partnerships with Trees for Cities' Edible Playgrounds project and the Local School Nature Grants programme, led by Learning Through Landscapes.

In 2024 we sent out organic growing and cooking packs to over 100 schools and provided access to an online course and webinars to help school professionals and volunteers incorporate growing into the curriculum and school life.

We also ran more than 20 school composting workshops in Shropshire and Telford as part of the Schools Food Web Project. Children were given the opportunity to learn about the importance of composting, reducing food waste, and challenged to do more of this in their school environment.

PUBLIC HEALTH ENGLAND

We became a partner for the Grow Cook Eat project, funded by Public Health England. Through this we supported 10 community growing spaces, embedding growing, cooking and healthy eating programs across West Northamptonshire.

GREENING HAMPSHIRE

We continued supporting the National Lottery funded Greening Campaign, working with 20 Hampshire communities to take positive climate action. We have expanded our support to provide seed saving and waste prevention advice.

This project is an fantastic example of how one person can drive change from their community up. It is truly inspirational to be a part of.

TENANT ENGAGEMENT

In 2024 we launched a partnership with Flagship Housing, offering initiatives that give tenants and staff the opportunity to make better use their green spaces, maximising their value for people and biodiversity. This included the supply of 'Get Growing' kits to new homeowners, plus group workshops and establishing community growing spaces.

RESEARCH AND CITIZEN SCIENCE

Our founder, Lawrence D. Hills was an avid researcher whose legacy can be seen year after year through our citizen science work.

"I wouldn't understand rotation, soil health, composting and so many other things without you."

Garden Organic member

1,600

experiment and survey participants

SEVEN

experiments and surveys conducted

CITIZEN SCIENCE

In 2024 we ran experiments with our members, alongside surveys to a wider audience. Overall, 1,600+ growers took part - a record participation for recent years - including those who helped shape our experiments via a citizen science action group.

We ran three in-depth experiments, including one exploring whether companion planting can reduce allium leaf miner. This was designed via an online session, with an introduction from entomologist, Prof. Rosemary Collier, OBE, of Warwick University.

Results showed that larger companion plants slightly reduced the incidence of the pest but they also reduced yield, so further work is needed to improve the technique.

We also ran an experiment to assess achocha as an alternative to traditional glasshouse and imported crops, and a study into the spread and awareness of beet leaf miner.

Results will be shared on our website, in The Organic Way and more widely throughout the year.

Accompanying this work, we surveyed four topics:

1. How allium leaf miner has spread since our last survey in 2017
2. Attitude, tolerance and knowledge of weeds
3. How gardeners support biodiverity
4. How crops grew in 2024

These surveys offer us a snapshot across a range of subjects, helping to inform where best to direct our work. By repeating them we can track changes and the impact we're having. We will continue to share findings online and via The Organic Way magazine.

RESEARCH

In Autumn 2024 we launched a four-year project, Procurement for Good, in partnership with Coventry University's Centre for Agroecology, Water and Resilience (CAWR), Social Farms and Gardens and the Open Food Network.

This project, funded by the Research Council, focuses on developing local approaches to public sector food procurement.

So far, we have been developing a public food procurement implementation plan with four Food Hub partners:

- Galloway Food Hub, Scotland
- Cultivate Food Hub, Newtown, Wales
- Cambridge Organic
- Better Food Shed in London

We were also involved in a six-month pilot project, 'Co-creating Citizen Science for Reducing Plastic Contamination of Soil in Community Food Growing Spaces', led by CAWR.

The project, funded by the Natural Environment Research Council, aimed to address concerns and challenges of plastics in soils within community growing sites.

A series of public workshops gave us an understanding of the current situation, and helped identify research methods that engaged growers in the subject.

GROWING AND DIVERSIFYING OUR MEMBERSHIP

Our members are at the heart of our charity, and their unwavering support continues to keep our mission alive.

"I have been a member for over 40 years. Membership has been consistently useful, keeping me up to date with ideas and practices I use all the time."

Garden Organic member

14,128
Garden Organic members

799
members completed our survey

3,735
new memberships started

MEMBER SUPPORT

At the end of the 2024/5 financial year, we had 21,418 memberships, held by a total of 14,128 members. Of these, 7,500 hold both Garden Organic and Heritage Seed Library memberships, and 80 are group members.

This is a net decrease over the year of 2%. However, thanks to the loyalty of our existing members - who stayed with us through a membership subscription increase - and some 3,700 new memberships through the period, our income has grown.

While there are many benefits to gain from membership, many members generously support our cause with additional donations on top of their membership fees and extend this generosity further to our appeals throughout the year.

We are incredibly grateful for this support – thank you. We will be looking at our membership offer in 2025 to see how we can develop it to meet the needs of growers today and in the future.

MEMBER BENEFITS

In Summer 2024 we ended our relationship with The Organic Gardening Catalogue. This has been replaced by member discounts with a number of new partners, including Tamar Organics, The Wildlife Community and Evengreener.

MEMBER FEEDBACK

In early 2025 we ran a survey on all aspects of our work. This showed that our advice, campaigning and the Heritage Seed Library remain our most valued activities.

Feedback is invaluable and helped shape our new strategy. If you have any thoughts to share, please get in touch at any point

DIGITAL DEVELOPMENT

As digital technologies develop, we look to find new ways to engage and interact with members and supporters.

We have shifted several administrative mailings to email, supported by online renewal on our website. This helps to keep our costs down, and gives members flexibility to manage their membership in the most convenient way for them.

However, we still offer a personal service for those who prefer it. We set great store in looking after our supporters, and encourage people to call or email to ask questions and share views. We particularly enjoy hearing the trials and triumphs that each new growing seasons brings.

HELPING US GROW

Many supporters help spread the word about our work and emphasise the importance of organic growing where they live.

Several places around the UK, from Norwich to mid-Wales, and Bristol to Edinburgh are membership hotspots, helped by active volunteer members and groups who spread the word in their neighbourhoods.

We are always delighted to see new members join based on a personal recommendation, so thank you for all who are helping us to grow in this way.

We have a selection of posters and leaflets to help with this – please do get in touch if you'd like to request any.

BEING A GOOD ORGANISATION TO WORK FOR AND WITH

The hard work and dedication of our team is the reason we can achieve so much in terms of impact and influence.

"I would like to thank Garden Organic staff members for the warm welcome and encouragement always shown to volunteer gardeners."

Garden Organic volunteer

SUPPORTING OUR TEAM

Looking after our employees continues to be a top priority for the organisation.

Throughout the past year we have reviewed and updated our policies and procedures, to support the team and align with the values and mission of Garden Organic.

This coincides with the introduction of a new HR platform and a quarterly review process, where employees can discuss their role as well as work-life balance, aspirations, goals and wellbeing.

Following this, and by demonstrating our commitment to creating a workplace that promotes employee health and wellbeing, we were awarded the 'Thrive at Work, workplace wellbeing silver award', stepping up from the previously awarded bronze level.

We are also proud to be a Real Living Wage employer, have continued our accreditations as a Disability Confident Employer and are signed up to the Mental Health Charter for Employers.

We value the views of our employees and know that we can learn and grow by listening to each other.

We gather feedback from staff via monthly updates, workshops, staff days, anonymous Q&As and surveys, and have introduced a working group to action requests and responses.

This is reviewed quarterly with short, medium and long-term actions identified. So far, we have redesigned our internal weekly newsletter, scheduled management training, created a uniform policy, and planned social activities.

OUR WIDER TEAM

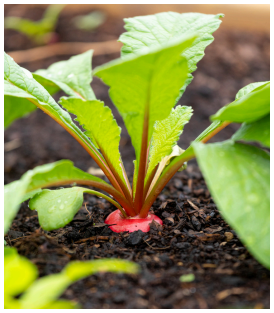
In addition to our paid staff, we are greatly supported by nearly 600 volunteers across the range of our activities, from our volunteer Board of Trustees to our Master Composters out and about in their communities.

We also depend on 20 associates, who act on our behalf to further our mission. We are indebted to all those who work with us.

CASE STUDY

"This year I took on management of our National Collection of Calendula. It has been an area of professional growth for me as it gave me a project of my own in an area that I am passionate about. I am deeply interested in herbalism and the history of the connection between herbs, growing methods and the women who traditionally tended these gardens, as well as exploring calendula's herbal properties and preparation methods."

Sophie Atkins, Heritage Seed Library Horticulturalist



PLANS FOR FUTURE PERIODS

As we embark on a new five-year business plan, organic growing is more important than ever for the health of our environment.

"It gives me huge pleasure to feel there is an area of my life which gives me the opportunity to make a difference to nature."

Garden Organic member

This annual report marks the conclusion of the three-year business plan put in place at the start of 2022. We are now looking ahead to delivering against our five-year strategy.

The five strategic priorities for 2025-2030 are:

1. To engage and equip people with organic food growing, seed saving and composting skills.
2. To conserve and share organic vegetable seeds for future generations.
3. To determine the best possible contemporary horticultural practice.
4. To attract widest possible support for the cause.
5. To deliver long-term business sustainability to underpin impact and income targets.

New and developing initiatives include:

- Developing a new digital training course, fronted by former BBC Blue Peter Gardener, Chris Collins, offering a series of modules which add up to a certificate in organic methods suitable for professional and amateur horticulturalists.

- Expanding our Heritage Seed Library, raising profile through our 50th Birthday and securing professional operator status with APHA and actively contributing to the UK Plant Genetic Resources Group, made up of food gene banks throughout the UK.

- Expanding our community engagement, including our Growing Partners, and adding Members Days around the country, hosted where possible by Growing Partners.

- Building on our flourishing relationships with universities to further research into overcoming challenges of biodiversity loss, food growing and local food security mitigating against climate change.

- Taking our message further to younger and future generations, and trialling new models and ideas to engage and enable the widest possible distribution of positive actions that growers can take.

Our work needs to continue in partnership, and our aim throughout the next five years is to maximise key stakeholder relationships to enable the greatest possible impact.

We will review and improve our impact framework, ensuring our aims are concurrent with societal needs.

Our mission is always to speak to both gardeners and professional horticulturalists, and we aim to be the 'go-to' for pragmatic evidence-based advice and expertise for organic growing in harmony with nature.

Our 'golden thread' will be food – organic food growing, access to local food, composting food waste and conserving the genetic diversity of our food.

FINANCIAL REVIEW

2024-2025 was an extended 15-month financial year for the charity, due to changing our year end from December 31st to March 31st. This period also marked the end of the three year business plan, set in 2022.

We ended the year with a surplus of £874,245 improving the position at the end of 2023 of a £29,153 surplus before actuarial movements on our defined pension scheme. Aside from normal debtors there are no third-party loans or long-term debts.

This gives us an exceptionally strong starting point for our new strategic plan 2025-30 which will be launched in autumn 2025.

INCOME

During Jan 2024-March 25 our income increased to £3.2M (2023 - £2.05M over 12 months). This increase was not only due to the additional three months in the financial year but also because we received legacy income of over £1M during that period. We are extremely grateful for the loyalty shown to HDRA/Garden Organic by those who have remembered us in their wills.

In addition, on the operational side, we saw our investment in people and systems made at the start of the 2022-25 business plan come to fruition with increases in commercial contracts, charitable and research grants.

Our sustainable income drive, initiated back in December 2023, led us to marketing new services, raising our membership subscription fees and trialling new fundraising methods. This marked a step change in our ways of working and we ended the year in March 2025 with a strong portfolio of charity and research grants, together with increased donations through appeals and individual giving.

EXPENDITURE

Our expenditure £2.3M (2023 - £2M) has increased because of the additional quarter, however compared with average expenditure for 2023, savings of over £200k were made as a result of operational efficiencies and tight budget control.

Financial market conditions remain very challenging during 2024-25. We have been fortunate to have significant cash flow receipts in form of legacies.

ASSETS

This year we saw realised and unrealised profit on our fixed investments, held with LGT Wealth, of £16,123 (2023: £66,032).

This is lower than last year because, due to market volatility and world events, we decided it was more prudent to lodge the majority of our legacy income in the safer liquidity fund rather than the investment portfolio. The liquidity fund adds interest of 4.61% at the time of writing. Our year end investment balances were £1,767,259 which includes both main portfolio of £445,397 and liquidity portfolio of £1,321,863.

Our fixed assets of £502,169 and current assets of 1,692,481 (which includes all the cash in our liquidity fund) total £2.2M. The accounting policies, under which the financial results are prepared, are included in note 1 to the accounts.

LIABILITIES

Moving onto our liabilities, our creditors have increased by £128k mainly due to advance payments of £87K we have received from National Lottery Heritage Fund and £29K from Rugby Borough Council. These will materialise in the coming months as we continue delivery of these projects.

Our unrestricted funds balance at the end of the year is £1,276,584 – significantly increased from 2023 when this was £196,629. This is after payments towards our defined benefit pension scheme. The charity has agreed a payment schedule with the trustees of the pension scheme to 2034, and we believe that the payments for this liability can be met out of future income streams, although it is noted this puts significant pressure on the annual budgeted expenditure. The payments for this liability increase 5% each January with the portfolio being revalued every three years.

OPERATIONS

Our staff complement was reduced from 32 (in 2023) to 31 full time equivalent employees. With new projects starting, this is set to increase again, marking a period of growth for the charity. However, like all charities, we are facing rising costs, including the rise in employers National Insurance. We must continue to make sure our

FINANCIAL REVIEW

pay keeps pace with cost-of-living increases so this year the board agreed an increase to pay for all staff below director level.

UNRESTRICTED RESERVES

Reserves are needed to bridge the gap between the spending and receiving of resources over time. They also enable the charity to cover unplanned emergency expenditure and to fund activities that would not happen otherwise.

The trustees annually review the charity's reserves policy and agree that a general reserve of £500,000 is required, which is approximately equal to three months unrestricted, non-trading expenditure, since we believe this would usually be sufficient to cover any emergency requirements.

To meet the reserves requirements above, the charity must consider its available funds. The charity uses the Charity Commission guidance and calculates these available funds by taking its unrestricted, undesignated funds and excluding its fixed asset investments then adding back its pension liability. This means at 31st March 2025, the charity had available funds of £1,273,187 (2023 - £162,636) to meet its reserves.

Trustees are aware that by using the above formula they have now sufficient available funds to meet the reserves policy, a significant milestone for the charity.

RESTRICTED RESERVES

At the end of the year, we held restricted reserves of £1,885 (2023 - £5,772), which are not available for general use, but are put aside for specific projects. During the year, we continued to run our restricted activities to further the charity's work in a variety of projects whilst developing opportunities for new funding.

INVESTMENTS

Garden Organic has an investment portfolio managed by LGT Wealth (formerly abrdn). The Investment Committee is made up of four trustees and meets quarterly. The performance is benchmarked against those held in similar ethical portfolios. Regular calls are set up between the Investment Committee and the charity's investment fund manager at LGT Wealth. The whole Board of Trustees monitors future plans for the investment portfolio. Adopting a pragmatic approach in the longer-term interests of the charity is critical given the rapidly changing operating environment and market volatility. Further information on our investment holdings can be found in note 11 to the accounts.

FUNDRAISING

Garden Organic is registered with the Fundraising Regulator and as such follows its rules regarding charity fundraising. We ensure that any fundraising from the public, including from our members and supporters, is transparent and responsible. We have processes in place to ensure our fundraising is not overly intrusive and does not put potential donors under undue pressure, particularly those who may be more vulnerable. All fundraising is carried out by our own employees – we do not use third parties to raise funds on our behalf. We monitor and review our fundraising methods and can confirm that we received no complaints in 2024-25.

We take a prudent approach to fundraising. During this 15-month financial period, the fundraising team consisted of one dedicated staff member (Fundraising Coordinator) who was supported by managers and staff on a matrix management basis, to cover grant applications, individual giving and fundraising administration. The amount listed in this year's accounts under 'Raising Funds' includes a proportion of costs for activities such as membership administration, publicity and trading.

There is undoubtedly more competition in fundraising, but we have been taking and acting on external advice to position ourselves well in this market.

PENSIONS

Garden Organic offers a defined contribution pension scheme to all of its employees. We previously offered our staff a multi-employer defined benefit pension scheme, which closed to future accrual in 2008. This scheme is in deficit, with our financial liability reflected on the balance sheet. Further details can be found in note 17 to the accounts. This liability was revalued in December 2024 and the year-end report restated accordingly.

GOING CONCERN

At the time of approving the financial statements, the trustees have reviewed future plans and believe they have sufficient resources to continue as a going concern. Therefore, the financial statements have been prepared on a going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Garden Organic is governed by its Articles of Association. These were updated in 2021 and adopted by members on 17th September 2021. Garden Organic is a company limited by guarantee.

The Board of Trustees is responsible for the overall governance of the charity.

BOARD OF TRUSTEES

Trustees are elected by the membership or co-opted by the Board, where a skills gap is identified. The total number of trustees may not exceed 11 and each may serve a maximum of three terms of office, with each term being for a period of three years. All trustees must be members of Garden Organic. There is an annual invitation to the membership to put themselves forward to join the Board of Trustees.

New trustees undergo an induction process, meeting fellow trustees and senior members of staff. Relevant information on the charity, the role of a trustee and other background information that is considered useful by the Chair and Chief Executive is shared.

To ensure the charity is run in line with best practice, our Chair belongs to the Association of Chairs, our Treasurer to the Honorary Treasurers Forum and our Chief Executive to the Association of Chief Executives of Voluntary Organisations.

The Board of Trustees meets formally at least four times a year, to discuss the strategic plan, to consider performance and policies and to manage the overall governance of the charity. Topics discussed during the year included finance, strategy, risk, governance, performance, impact, income generation, policies, the following year's budget and the business plan.

The trustees who served during the period up to the date of this report are as follows:

- Chair: Angela Wright (appointed Chair 23.02.24)
- Interim Co- Chair: Mark Mitchell (appointed 10.05.23 to 23.02.24)
- Interim Co-Chair: David Robinson (appointed 10.05.23 to 23.02.24)
- Vice-Chair: Adam Alexander (resigned 05.06.24 after serving full term of office)
- Vice-Chair: Mark Mitchell (appointed 23.02.24)
- Vice-Chair: David Robinson (appointed 23.02.24 - resigned 27.02.25 to take up directorship of our trading arm, Organic Enterprises Ltd.)
- Treasurer: Keith Arrowsmith
- Joe McIndoe
- Rhiannon Davies
- Catherine Dawson
- Leslie Robinson (appointed 05.06.24)
- Nadia Mazza (appointed 19.07.24)
- David Bond (appointed 27.02.25)
- John Varney (appointed 27.02.25)
- Caroline Bosher (appointed 27.02.25)
- Nicola Hope (resigned 27.02.25)
- Amanda Sandford (resigned 05.06.24)
- Rachel Paddon (resigned 23.02.24)

EXECUTIVE TEAM

The Board of Trustees works closely with the Chief Executive and Executive Team to ensure the charity is managed effectively. The Chief Executive is responsible for the day-to-day management of the charity and for implementing policies agreed by the Board of Trustees. The Executive Directors assist the Chief Executive and meet regularly through the year.

The Executive Team who served during the period up to the date of this report are as follows:

- Fiona Taylor, Chief Executive
- Rizwan Ali, Dir. of Finance and Corporate Resources
- Hannah Bolger, Dir. of Membership, Marketing and Communications
- Colette Bond, Dir. of Communities
- Bruce Pearce, Dir. of Horticultural Science (retired 28.02.25, continues as freelance part-time Associate Director)

STAFF

Garden Organic aims to be an organisation where people feel part of a team and work together for a shared purpose. Staff meetings are held regularly, with reports from the Executive and Management Teams on matters both strategic and financial, and with updates from colleagues, information on relevant topical horticultural issues and as well as health and well-being information.

Garden Organic supports equal opportunities and has a policy of recruitment and promotion on the basis of aptitude and ability without discrimination. We are proud to be a Disability Confident Employer and endeavour to make our sites as accessible as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Board of Trustees and the Executive Team make up the key management personnel of the charity. They are responsible for directing and controlling, running and operating the charity.

All trustees give their time freely and no trustee received remuneration in the year. Details of their expenses are disclosed in note 9 to the accounts.

The Board of Trustees approve the overall salary policy. They set the pay for the Chief Executive and work with the Chief Executive to set the salaries of the Executive Team. They benchmark salaries and benefits against pay levels for roles in similar organisations, adjusting for any variation in the level of responsibility within the role.

GROUP STRUCUTRE

The charity has a wholly owned subsidiary, Organic Enterprises Limited. The subsidiary carries out trading activities to raise funds which it gift aids to the charity, and during the financial period it made an operating profit of £9,368 (2023: ££16,938).

The charity has another wholly owned subsidiary, Garden Organic Limited. This is a dormant company. Other than the subsidiary companies, the charity does not have any other related parties and therefore has no related party transactions to disclose.

COMMITTEES AND SUBSIDIARY BOARDS

The Board of Trustees delegates the exercise of certain powers in connection with the management and administration of the charity as set out below. Regular reporting to the Board of Trustees controls this. The full Board of Trustees makes all significant decisions on recommendations from committees and working groups.

Each committee comprises trustees who are independent of the management and free from any relationship that, in the opinion of the Board of Trustees, would interfere with the exercise of independent judgement as members of the committee.

ORGANIC HORTICULTURE COMMITEE

The Organic Horticulture Committee advises on science and research, the Heritage Seed Library, organic growing demonstration, advice and community outreach.

FINANCE COMMITTEE

The Finance Committee is responsible for overseeing and reviewing all financial aspects of the charity's activities, including its operational and strategic plans, to ensure its short and long term viability.

INVESTMENT COMMITEE

The Investment Committee is responsible for overseeing the external investment manager and reviewing the charity's investment performance. This committee is made up of the trustees on the Finance Committee,

AUDIT AND RISK COMMITTEE

The Audit and Risk Committee is responsible for overseeing and reviewing the effectiveness of the governance, internal control, risk management and compliance systems, as well as liaising with the external auditors independently from management.

ORGANIC ENTERPRISES LIMITED BOARD

The Organic Enterprises Limited Board is made up of trustees, Executive Team members and independent directors. This board acts "at arm's length" from the charity. It is responsible for overseeing the charity's commercial and trading activities with the aim of generating a profit to be gift aided to charity.

COMMERCIAL COMMITTEE

This committee is made up of the same Trustees who sit on The Organic Enterprises Board and advises the charity in commercial matters.

GARDEN ORGANIC LIMITED BOARD

Garden Organic Limited's Board is made up of one Trustee. Since this company does not trade, its Board meets only once per year.

RISK MANAGEMENT

The Board of Trustees, working with the Senior Management Team, oversee the charity's risk management. Risk registers are maintained across the charity to monitor risk and, where possible, to identify mitigating actions to reduce the impact of adverse events.

These registers include strategic, operational and project risks such as income generation, expenditure budgets, legal compliance, cyber security and external communications. Risks are evaluated and scored for likelihood, financial impact, reputational impact and

STRUCTURE, GOVERNANCE AND MANAGEMENT

management tolerance, and mitigating actions are put in place. With highest-scoring and strategic risks reviewed quarterly by the Audit and Risk Committee and biannually by the Board of Trustees.

This work identifies strategic risks which the charity is managing. These include financial risks, such as the reduction in the charity's income and increasing costs.

We are focusing on our income generation activities and identifying potential alternative sources of sustainable income. We are continuing to closely monitor our financial results against our budgets, with the aim that our expenditure is kept in line with our income.

The most significant non-financial risks facing the charity are those that potentially impact our reputation. We communicate with our members and wider supporters using both traditional and digital media as appropriate and as budgets allow. We update our website to be the expert source of on-line organic horticultural advice. We apply our ethics policy to review any potential new relationships with donors, suppliers and partners.

CHARITY GOVERNANCE CODE

The Board of Trustees follows the Charity Governance Code, which sets out the principles and recommended good practice for effective governance in charities. The board is looking to improve diversity in its trustee recruitment process which has yielded some younger board members and a wide range of experience and skills. The charity regularly updates its governing documents, policies and descriptions for trustee roles.

AUDITORS

A resolution to authorise the Board of Trustees to appoint auditors and fix their remuneration will be proposed at the forthcoming Annual General Meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITY

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (Charities SORP (FRS 102));
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102)).

By Order of the Board of Trustees

Angela Wright, Chair of Trustees
Date: 04/09/25

REFERENCE & ADMINISTRATIVE DETAILS

The following details are current at the date of signing the accounts:

Patron: His Majesty The King

President: Professor Tim Lang, PhD, FFPH

Vice-presidents:
- Thelma Barlow
- Raymond Blanc OBE
- Jane Davidson
- Susan Hampshire
- Pam Whittle OBE

The Board of Trustees:
- Angela Wright (Chair)
- Joe McIndoe (Vice-Chair)
- Mark Mitchell (Vice-Chair)
- Keith Arrowsmith (Treasurer)
- Rhiannon Davies
- Catherine Dawson
- Leslie Robinson
- Nadia Mazza
- Caroline Bosher
- John Varney
- David Bond

Chief Executive: Fiona Taylor

Executive Directors:
- Colette Bond (Director of Communities)
- Rizwan Ali (Director of Finance & Corporate Resources)
- Hannah Bolger (Director of Membership, Marketing and Communications)

Registration Numbers:
Charity Commission in England & Wales 298104
Office of the Scottish Charity Regulator SC046767
Companies House 02188402

Registered office: Ryton Organic Gardens, Ryton on Dunsmore, Coventry, CV8 3LG

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

For the period ended 31 March 2025 Company Number 02188402

Opinion
We have audited the financial statements of Garden Organic (the 'parent charitable company') and its subsidiaries (the 'group') for the period ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charitable Parent Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

For the period ended 31 March 2025 Company Number 02188402

misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report incorporating the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the groups and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

For the period ended 31 March 2025 Company Number 02188402

from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

John Howard (Senior Statutory Auditor)
For and on behalf of Azets Audit Services, Statutory Auditors, 2nd Floor, Regis House, 45 King William Street, London, EC4R 9AN

Date: 4 September 2025

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

For the period ended 31 March 2025 Company Number 02188402

	Notes	Unrestricted Funds 2024-25 15 Months £	Restricted Funds 2024-25 15 Months £	Total Funds 2024-25 15 Months £	Total Funds 2023 12 Months £
Income from					
Donations, Membership and legacies	3	2,706,402	-	2,706,402	1,673,855
Charitable activities	4	406,791	19,436	426,227	305,867
Other trading activities	5	32,863	-	32,863	43,257
Investments		46,096	-	46,096	21,343
Other income		4,614	-	4,614	8,468
Total		**3,196,766**	**19,436**	**3,216,202**	**2,052,790**
Expenditure					
Raising funds	6	877,881	-	877,881	726,241
Charitable activities	7	1,456,876	23,323	1,480,199	1,363,428
Total		**2,334,757**	**23,323**	**2,358,080**	**2,089,669**
Net Income/(Expenditure)		**862,009**	**(3,887)**	**858,122**	**(36,879)**
Transfers between funds		**-**	**-**	**-**	**-**
Net movement in funds		**862,009**	**(3,887)**	**858,122**	**(36,879)**
Net gains on investments	11	16,123	-	16,123	66,032
		878,132	**(3,887)**	**874,245**	**29,153**
Actuarial gain on defined benefit pension schemes	17	201,823	-	201,823	-
		1,079,955	**(3,887)**	**1,076,068**	**29,153**
Reconciliation of funds					
Total funds brought forward		196,629	5,772	202,401	173,248
Total funds carried forward	18	**1,276,584**	**1,885**	**1,278,469**	**202,401**

All of the results are from continuing activities and include all gains and losses recognised in this period and last year.

Unrealised gains on investments have been included in the statement of financial activities as required by the Statement of

Recommended Practice "Accounting and Reporting by Charities".

The surplus for the period for Companies Act purposes comprises the net incoming resources for the period plus realised gains of £18,483 (2023: £64,568) on investments and was £1,073,708 (2023: £27,689).

The notes on pages 28 to 44 form part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEETS

For the period ended 31 March 2025 Company Number 02188402

	Notes	Group 2024-25 15 Months £	Group 2023 12 Months £	Charity 2024-25 15 Months £	Charity 2023 12 Months £
Fixed assets					
Tangible fixed assets	*10*	57,581	128,301	57,581	128,301
Investments	*11*	1,767,259	690,730	1,767,268	690,739
		1,824,840	819,031	1,824,849	819,040
Current assets					
Debtors	*13*	104,104	117,175	113,472	128,221
Cash at bank and in hand		257,189	365,485	247,844	351,952
		361,293	482,660	361,316	480,173
Creditors: Amounts falling due within one year	*14*	(421,068)	(320,738)	(421,100)	(318,260)
Net current assets		(59,775)	161,922	(59,784)	161,913
Total assets less current Liabilities		1,765,065	980,953	1,765,065	980,953
Creditors: Amounts falling due after more than one year	*15*	(44,596)	(40,729)	(44,596)	(40,729)
Provisions for liabilities	*17*	(442,000)	(737,823)	(442,000)	(737,823)
Net assets		**1,278,469**	**202,401**	**1,278,469**	**202,401**
Reserves	*18*				
Restricted funds		1,885	5,772	1,885	5,772
Unrestricted funds:					
- other charitable funds		1,276,584	196,629	1,276,584	196,629
		1,278,469	**202,401**	**1,278,469**	**202,401**

The financial statements were approved by the Board of Trustees on 4th September 2025 and signed on their behalf by:-

Keith Arrowsmith
Honorary Treasurer
The notes on pages 28 to 44 form part of these financial statements.

CONSOLIDATED CASHFLOW STATEMENT

For the period ended 31 March 2025 Company Number 02188402

	Notes	2024-25 15 Months £	2023 12 Months £
Cash flows from operating activities			
Net cash provided by operating activities	**19**	906,014	(96,980)
Cash flows from investing activities			
Interest income		46,096	21,343
Purchase of tangible fixed assets		-	(12,343)
Proceeds from sale of investments		499,767	362,004
Purchase of investments		(1,553,404)	(40,345)
		(1,007,541)	330,659
Change in cash and cash equivalents in the period		**(101,527)**	**233,679**
Cash and cash equivalents at the beginning of period		374,323	140,644
Cash and cash equivalents at the end of the period		**272,796**	**374,323**

Analysis of cash and cash equivalents	31 December 2024-25 15 Months £	31 December 2023 12 Months £
Cash in hand and in hand - Bank Accounts	257,189	284,399
Cash in hand and in hand - Liquidity Funds	-	81,086
	257,189	365,485
Cash held in investments.	15,607	8,838
Cash and cash equivalents at the end of the period	**272,796**	**374,323**

The notes on pages 28 to 44 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

1. Accounting policies

a) General information and basis of preparation

Garden Organic (Registered as the Henry Doubleday Research Association) is a charitable company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the registered office is Ryton Organic gardens, Ryton on Dunsmore, Coventry, CV8 3LG. The nature of the Charity's operations and principal activities are given within the Trustees' Annual Report. This year charity has changed year end date from 31 December to 31 March 2025 and therefore for this year only charity has 15-month period.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2016 and Charities and Trustee Investment (Scotland) Act 2005.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

b) Basis of consolidation

These financial statements consolidate the results of the Charity and its wholly owned subsidiaries Organic Enterprises Limited and Garden Organic Limited on a line-by-line basis in accordance with FRS 102 section 9 and the SORP (FRS 102) section 24.

Details of the subsidiaries are given in note 12 of the financial statements.

A separate statement of financial activities for the charitable company has not been present because the charitable company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

c) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charitable company to be able to continue as a going concern.

d) Funds

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

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – these are funds that have been set aside by the trustees for purposes.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

e) Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Membership subscriptions are accounted for on an accruals basis providing an allowance for deferred income for subscriptions received in advance.

Legacy income has been accounted for based on cash received, or where receipt of written confirmation of the Charity's entitlement to a legacy has provided certainty of receipt.

Income from grants, including capital grants, is included in incoming resources when these are receivable unless entitlement is conditional on the delivery of a specific performance by the Charity. Where donors impose conditions that must be met before the Charity has unconditional entitlement, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Donations are accounted for when received and treated according to the donor's wishes. Donated facilities are included at the value to the Charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

f) Expenditure

Expenditure is accounted for on an accruals basis. Any irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

g) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, or lease period if shorter, as follows: -

Fixtures and fittings	20% straight line
Website	25% straight line

Assets are only capitalised if cost is greater than £1,000.

h) Fixed asset investments

Investments held as fixed assets are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the period.

i) Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

k) Creditors

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

l) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

m) Pension costs

During the period, the Charity contributed to a defined contribution stakeholder scheme available to all. The assets of the scheme are held separately from those of the company in independently managed funds. The pension costs charge represents contributions payable by the Charity to the funds.

The Charity also contributed to a multi-employer defined benefit pension scheme for certain individuals. This scheme was closed to future accruals on 31 December 2008. See note 17.

n) Taxation

The charitable company 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 charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II 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.

o) Finance and operating leases

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight-line basis.

Rentals under operating leases are charged against income on a straight-line basis over the period of the lease.

p) Judgement and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumption about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experiences and other factors that are considered relevant.

Accounting estimates and assumptions

(i) *Multi-employer defined benefit pension scheme.*

The Charity has an obligation to pay a deficit funding arrangement in respect of the multi-employer defined benefit pension scheme. The deficit is calculated based on an actuarial estimation of the liability and the principal assumptions are included in note 17. The present value of the obligation depends on a number of factors including the RPI rate and the discount rate on corporate bonds. This deficit is valued very three years.

(ii) *Useful economic lives of tangible assets*

The annual depreciation charge of tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 10 for the carrying amount of the fixed assets and note 1(g) for the useful economic lives for each class of assets.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

2. Net income/(expenditure) for the period:

	2024-25 15 Months £	2023 12 Months £
This is stated after charging:		
Depreciation on owned tangible fixed assets	70,720	53,484
Operating lease rentals – Plant and machinery	2,022	1,618
Auditors' remuneration - audit services (Charity: £12,000)	12,000	11,500
-Other services	4,000	989
(over)/Under provision in prior periods		4,864

3. Income from Donations, Membership and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 15 Months £	Total Funds 2023 12 Months £
Donations and gifts	300,553	-	300,553	174,517
Legacies	1,446,385	-	1,446,385	827,576
Membership	758,299	-	758,299	558,643
Gift aid recovery	201,165	-	201,165	113,119
	2,706,402	**-**	**2,706,402**	**1,673,855**

In 2023, all of the income from donations, memberships and legacies was attributable to the unrestricted funds.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024-25 15 Months	Total Funds 2023 12 Months
	£	£	£	£
Fees for gardening projects	30,127	-	30,127	82,033
Government and public authority payments	366,664	-	366,664	216,167
Charitable grants	10,000	19,436	29,436	7,667
	406,791	**19,436**	**426,227**	**305,867**

In 2023, £269,222 of the charitable activities income was attributable to the unrestricted fund and £36,645 was attributable to the restricted funds.

5. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024-25 15 Months	Total Funds 2023 12 Months
	£	£	£	£
Income from trading activities	27,113	-	27,113	39,957
Sponsorship	5,750	-	5,750	3,300
		-		
	32,863	-	**32,863**	**43,257**

6. Expenditure on Raising Funds

	Activities undertaken directly	Support costs (Note 8)	Total Funds 2024-25 15 Months	Total Funds 2023 12 Months
	£	£	£	£
- Membership	368,079	115,006	483,085	454,539
- Fundraising and publicity	168,703	197,483	366,186	239,770
- Other trading activities	18,596	10,014	28,610	31,932
	555,378	**322,503**	**877,881**	**726,241**

In 2023, £382,581of the expenditure on raising funds was related to the activities undertaken directly, all of this was attributed to unrestricted funds and £343,660 was related to the support costs.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

7. Expenditure on Charitable Activities

	Activities undertaken directly £	Support costs (Note 8) £	Total Funds 2024-25 18 Months £	Total Funds 2023 12 Months £
- Education and training	506,697	82,505	589,202	642,913
- Heritage Seed Library	481,259	82,755	564,014	437,502
- Research	30,848	17,731	48,579	85,923
- Ryton Gardens	213,114	41,967	255,081	197,090
	1,231,918	**224,958**	**1,456,876**	**1,363,428**

8. Analysis of Support Costs

	Governance & Finance £	IT & Human Resources £	Premises £	Total Support costs 2024-25 15 Months £	Total Support costs 2023 12 Months £
- Membership	79,544	23,165	12,297	115,006	139,876
- Fundraising and publicity	168,169	23,165	6,149	197,483	185,156
- Other trading activities	3,865	-	6,149	10,014	18,628
- Education and training	-	57,911	24,594	82,505	74,612
- Heritage Seed Library	4,968	34,747	43,040	82,755	72,465
- Research	-	11,582	6,149	17,731	16,014
- Ryton Gardens	-	17,373	24,594	41,967	37,671
	256,546	**167,943**	**122,972**	**547,461**	**544,422**

Basis of Apportionment of Support Costs

- Governance and Finance costs are apportioned based on income levels.
- IT and Human Resources costs are apportioned pro rata based on staff headcount.
- Premises costs are apportioned pro rata based on the usage of the grounds/offices.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

9. Analysis of Trustee and Staff Remuneration

	2024-25 15 Months	2023 12 Months
The aggregate payroll costs were:	**£**	**£**
Wages and salaries	1,281,610	1,085,268
Social security costs	106,256	90,477
Employer's contribution to defined contribution pension scheme	93,035	77,266
Operating costs of defined benefit pension scheme	85,474	31,632
	1,566,375	**1,284,643**

The average number of staff employed by the group during the financial period amounted to:

	No.	No.
Total number of staff:		
Raising Funds	1	2
Charitable Activities	32	27
Support Staff	10	11
	43	40

The Trustees received no remuneration during the period under review. Travelling, subsistence and accommodation expenses were reimbursed to 2 Trustees totalling £361 (2023: £752 to 3 Trustees).

During the period, one employee received total emoluments over £70,001 (2023 one over £70,001). In period 2024-25 (15 months), pension contributions relating to this employee of £6,000 (2023: £5,867) were paid into the auto enrolment pension scheme and nil into the historic defined pension contribution scheme.

The key management personnel of the Charity comprise the Trustees, the Chief Executive Officer and the Executive Team as noted on page 18. The total employee benefits of the key management personnel for 15 months period were £407,053 (2023: £329,934).

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

10. Tangible Fixed Assets

	Fixtures & Fittings	Website	Total
	£	£	£
Group and Charity			
Cost or Valuation			
At 1 January 2024	268,747	88,254	357,001
Additions	-	-	-
At 31 March 2025	268,747	88,254	357,001
Depreciation			
At 1 January 2024	204,962	23,738	228,700
Depreciation charge	43,141	27,579	70,720
At 31 March 2025	248,103	51,317	299,420
Net Book Value			
31 March 2025	**20,644**	**36,937**	**57,581**
31 December 2023	63,785	64,516	128,301

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

11. Investments

Investments managed by Investment Manager	2024-25 15 Months £	2023 12 Months £
Market Value		
At 1 January 2024	682,182	937,519
Additions	1,553,404	40,345
Disposals at opening market value	(500,057)	(362,004)
Realised and unrealised profit on investments	16,123	66,032
	1,751,652	681,892
Cash held by Investment Manager	15,607	8,838
At 31 March 2025	1,767,259	690,730

The additions/disposals figures above include an initial investment into the cash liquidity fund.

The historical cost of the investment portfolio (including cash) at 31 March 2024-25 was £1,756,317 (2023 - £656,741

All the investments are held primarily to provide an investment return for the charity.

	2024-25 15 Months £	2023 12 Months £
Fixed asset investment split		
Equities	197,506	478,932
Fixed Interest – UK	146,094	99,224
Property	10,136	17,696
Alternatives	38,138	79,478
Sterling Liquidity Funds	1,359,778	6,562
	1,751,652	681,892
Cash held by Investment Manager	15,607	8,838
	1,767,259	690,730

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

The following investments comprise of more than 5% of the value of the total portfolio:

	Market Value (2024-25)	% of Portfolio	Market Value (2023)	% of Portfolio
ABR LIQ FUND (LUX) SICAV STER L1 GBP DIS	1,317,850	74.57%		
(Liquidity Fund)			77,938	10.99%
ASI Ethical Corp BD (UK Corporate Bonds)			39,273	5.54%
Microsoft Corp Com				

Investments in Group Undertakings

	Group		Charity	
	2024-25	2023	2024-25	2023
	£	£	£	£
Shares in group undertakings	-	-	9	9

12. Net income from the subsidiary trading activities

Organic Enterprises Limited is a 100% subsidiary with company number 0178247 whose registered office is Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. It has a share capital of £2. This company has not traded during the period of review.

The results for this subsidiary were as follows:

	2024-25 15 Months £	2023 12 Months £
Profit and Loss account		
Turnover	26	8
Cost of sales	-	-
Gross profit/(loss)	26	8
Other income	19,658	28,642
Administrative and other expenses	(10,316)	(11,712)
Net profit prior to gift aid to the Charity	**9,368**	**16,938**
Net assets at 31 March 2025	**7**	**7**

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

Garden Organic Limited is a 100% subsidiary with company number 07269077 and registered office at Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. It has a share capital of £2. This company has not traded during the period under review.

Investments in group undertakings comprise:	**£**	**£**
Organic Enterprises Limited	7	7
Garden Organic Limited	2	2
	9	**9**

13. Debtors

	Group		Charity	
	2024-25 15 Months £	**2023 12 Months £**	**2024-25 15 Months £**	**2023 12 Months £**
Trade debtors	54,456	57,277	54,456	51,385
Amount owed from group undertakings	-	-	9,368	16,938
Other debtors	38,395	43,706	38,395	43,706
Prepayments	11,253	16,192	11,253	16,192
	104,104	**117,175**	**113,472**	**128,221**

14. Creditors: amounts falling due within one year

	Group		Charity	
	2024-25 15 Months £	**2023 12 Months £**	**2024-25 15 Months £**	**2023 12 Months £**
Trade creditors	27,511	41,773	27,541	41,794
Amount owed to group undertakings	-	-	2	2
Other taxation and social security	36,920	34,080	36,920	32,479
Other creditors	10,100	10,100	10,100	10,100
Accruals and deferred income (note 15)	346,537	234,785	346,537	233,885
	421,068	**320,738**	**421,100**	**318,260**

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

15. Deferred income

	£
Deferred income at 1 January 2024	239,578
Released during period	(527,175)
Deferred in 2024-25	652,455
Deferred income at 31 March 2025	**364,858**

	Group		Charity	
	2024-25 15 Months £	2023 12 Months £	2024-25 15 Months £	2023 12 Months £
Deferred income due within one year	320,262	198,849	320,262	198,849
Deferred income due after more than one year	44,596	40,729	44,596	40,729
	364,858	**239,578**	**364,858**	**239,578**

16. Creditors: amounts falling due after more than one year

	Group		Charity	
	2024-25 15 Months £	2023 12 Months £	2024-25 15 Months £	2023 12 Months £
Accruals and deferred income (note 15)	44,596	40,729	44,596	40,729
	44,596	**40,729**	**44,596**	**40,729**

17. Pension Schemes

Defined Benefit Scheme

Garden Organic together with its subsidiary, Organic Enterprises Limited, and other institutions participate in the Mercury Provident Pension Scheme. The assets of the scheme are held separately from those of Garden Organic, being managed by the Mercury Provident Pension Scheme trustee.

On 1 September 2020, Garden Organic's share of assets and liabilities within the scheme were segregated from those of other employers and are now being managed in a separate, stand alone, section – the HDRA Section of the Mercury Provident Pension Scheme (the Scheme).

The scheme was revalued in December 2024 and the value restated in the 2023 Annual return. This valuation is undertaken every three years with the next due in December 2027.

Pension benefits are linked to the members' final pensionable salaries and service at their retirement (or date of leaving if earlier). The Trustee of the Scheme is responsible for running the Scheme in accordance with the Scheme's Trust Deed and Rules. The Trustee is required to act in the best interests of the beneficiaries of the Scheme.

There are two categories of Scheme members:

- Deferred members: members who have left pensionable service with benefits which have yet to come into payment.
- Pensioner members: members in receipt of pension.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

Future Funding Obligation

The Trustee is required to carry out an actuarial valuation every three years. An actuarial valuation of the Scheme was performed by the Scheme Actuary for the Trustee as at 29 December 2024. This valuation results are still awaiting to reveal a funding shortfall based on triennial valuation. However, FRS102 valuation as of 31st March 2025 is used for this period calculation.

The Charity agreed with the Trustee to pay contributions each month towards clearing the shortfall by 30 June 2034. Contributions will increase annually by 5% on each 1 January.

However, the Charity's contribution requirement will be reassessed once the results of the formal actuarial valuation being carried out for the Scheme as at 29 December 2024 are known.

The total cost recognised in the period was as follows:

	2024-25 15 Months £	**2023 12 Months £**
Contributions paid	181,000	136,218
Administrative expenses	(48,000)	(32,173)
Settlements in respect of orphan debt	-	-
Net interest	(39,000)	(37,559)
Recognised in net income/expenditure	**94,000**	**66,486**
Pension revaluation	201,823	-
Recognised in other gains/losses	**201,823**	**66,486**
Total cost recognised	**295,823**	**(66,486)**

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

Amounts recognised in the balance sheet are as follows:

	2024-25 15 Months	2023 12 Months
	£	£
Market value of assets held at 31 March 2025	1,604,000	2,197,000
Liabilities to members at 31 March 2025	(2,046,000)	(3,059,000)
2022 change in movement	-	57,691
2023 change in movement	-	66,486
Deficit	**(442,000)**	**(737,823)**

Defined Contribution Scheme

Garden Organic also makes contributions to a defined contribution stakeholder scheme. The pension cost charged to the financial statements in the period in respect of this scheme was £94,000 (2023: £ 66,486). At the end of the period there were no outstanding contributions payable (2023: £nil). The next formal valuation of the scheme is due 29 December 2027.

18. Reserves

	Unrestricted funds	Restricted Funds (note 21)	Total Funds
	£	£	£
Fund balances at 31 December 2023	196,629	5,772	202,401
Surplus/(deficit) for period	1,079,955	(3,887)	1,076,068
Fund balances at 31 March 2025	**1,276,584**	**1,885**	**1,278,469**

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

19. Reconciliation of net income/expenditure to net cash flow from operating activities

	2024-25 15 Months	2023 12 Months
	£	£
Net income for reporting period (as per the statement of financial activities)	874,245	29,153
Adjustments for:		
Depreciation	70,720	53,484
(Gains)/losses on investments	(16,123)	(66,032)
Interest received	(46,096)	(21,343)
Decrease in debtors	13,071	29,728
Increase in creditors	104,197	(55,484)
(Decrease) in defined benefit pension scheme liability	(94,000)	(66,486)
Net cash provided by operating activities	**(906,014)**	**(96,980)**

20. Restricted funds – current period

	Balance at 1 January 2024	Movement in Resources & Transfers		Balance at 31 March 2025
	£	£	£	£
Projects:				
Social Therapeutic Horticulture	1,519	-	-	1,519
Heritage Fund-Sowing your seeds	-	307	(307)	-
Tyfi Dyfi Project	265	-	-	265
The National Lottery Community Fund	3,988	19,129	(23,016)	101
Total restricted funds	**5,772**	**19,436**	**(23,323)**	**1,885**

21. Restricted funds – prior period

	Balance at 1 January 2023	Movement in Resources & Transfers		Balance at 31 December 2023
	£	£	£	£
Projects:				
Social Therapeutic Horticulture	2,031	-	(512)	1,519
Edible Gardens	-	4,213	(4,213)	-
Tyfi Dyfi Project	7,640	24,765	(32,140)	265
The National Lottery Community Fund		7,667	(3,679)	3,988
Children in Need	6,529	-	(6,529)	-
Total restricted funds	**16,200**	**36,645**	**(47,073)**	**5,772**

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

Projects:

The National Lottery Community Fund
The Greening Campaign tackles climate change at a community level where everyone is invited, and everyone has a role to play in making their community more resilient to future challenges. Garden Organic supports communities to grow their own food, highlighting the benefits of eating locally grown organic produce, and to take steps to reduce the amount of waste being sent to landfill.

Sowing your Seeds: Heritage Crops for a Resilient Future
A two-year project, funded by the National Lottery Heritage Fund, to find, conserve and share heirloom vegetable seeds in Midlands communities.

Social Therapeutic Horticulture
A project looking at how we can use organic horticulture to improve different people's lives, including carers and young people.

Edible Playgrounds
A partnership with Trees for Cities, encouraging children to grow and eat more fruit and vegetables by providing purpose built veg plots and providing training and advice.

Tyfu Dyfi Project
A multi-partner project running in mid-Wales funded by the European Agricultural Fund for Rural Development and the Welsh Government, demonstrating how communities can be involved with their local food systems.

NOTES TO FINANCIAL STATEMENTS

For the period ended 31 March 2025 Company Number 02188402

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024-25 15 Months	Total Funds 2023 12 Months
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Tangible fixed assets	57,581	-	57,581	128,301
Investments	1,767,259	-	1,767,259	690,730
Current assets	359,408	1,885	361,293	482,660
Current liabilities	(421,068)	-	(421,068)	(320,738)
Creditors amount falling due after more than one year	(44,596)	-	(44,596)	(40,729)
Provisions for liabilities	(442,000)	-	(442,000)	(737,823)
Total net assets	**1,276,584**	**1,885**	**1,278,49**	**202,401**

23. Operating lease commitments

At 31 March 2025 the total future minimum lease payments for the Group under non-cancellable operating leases are as follows:

	2024-25 15 Months	2023 12 Months
	£	£
Expiry:		
Within one year	1,618	1,618
Between one and five years	2,428	4,450
	4,046	**6,068**

24. Capital commitments

There were capital commitments of £nil (2023: £nil) at the period end.

25. Related Party Transactions

There are no related party transactions during the period (2023: £nil).

WITH GRATEFUL THANKS

We are deeply grateful to all the organisations, grant givers and individuals who support us - especially our regular donors, those who respond to our appeals, and our volunteers, members, and supporters. Your efforts, including fundraising through garden openings, seed swaps and gardening group events, make a significant difference to the impact we have. We also hold a huge debt of thanks to those who remember the charity in their will and through in memory donations.

THE FOLLOWING ORGANISATIONS FUNDED OUR WORK IN 2024/25:

LOCAL AUTHORITIES
Buckinghamshire Council
Cumberland Council
East London Waste Authority
Essex County Council
Gloucestershire County Council
Leicestershire County Council
Norfolk County Council
North Somerset Council
Rugby Borough Council
Shropshire Council
Suffolk County Council
Westmorland and Furness Council
Worcestershire County Council
West Northamptonshire Council

CORPORATE SUPPORTERS
Andermatt
Buckinghamshire Nursery
BVG Group
Evengreener
Hedges Direct
HotBin
Le Manoir Aux Quat'Saisons
Melcourt Industries
Pro Grow
River Street Events
Rolawn
Steenbergs
Tamar Organics
The Doyle Collection
The Wildlife Community
Veolia
Vinceremos Wines
Viridian Nutrition
Wier Agency
Wool Pots
Yeo Valley

GOVERNMENT
Ministry of Justice HM Prison & Probation Service

ACADEMIC/RESEARCH
Natural Environment Research Council
UKRI Economic and Social Research Council

TRUSTS AND FOUNDATIONS
Duke of Portland Charitable Trust
Edward and Dorothy Cadbury Trust
Fisherbeck Charitable Trust
Finnis Scott Foundation
Garfield Weston Foundation
Kaye Pemberton Charitable Trust
Rowlands Trust
The Anson Trust
The National Lottery Community Fund (in partnership with The Greening Campaign project)
The National Lottery Heritage Fund
The Organic Family Foundation
The Reed Foundation and The Big Give
The Saintbury Trust
The Stanley Smith (UK) Horticultural Trust
The William Dean Countryside & Educational Trust

OTHER FUNDERS
Caldmore Community Garden
Community Rail Network
English Heritage Trust
Flagship Housing Group
Hope Centre, Northampton (Public Health England)
Learning Through Landscapes
Plant Heritage UK
Shropshire Good Food Partnership
Sizzle / Enrich the Earth
Trees for Cities
The Gaia Foundation's Seed Sovereignty Programme
YMCA (Heart of England)

Garden Organic, Ryton Organic Gardens, Wolston Lane, Coventry, CV8 3LG
membership@gardenorganic.org.uk | Tel: 024 7630 8210
Garden Organic is the working name of the Henry Doubleday Research Association.
Registered Charity in England and Wales (no. 298194) and Scotland (SC046767)

garden organic

THE HENRY DOUBLEDAY RESEARCH ASSOCIATION

England & Wales - Charity number 298104

Accounts

2023 Annual Report and Accounts

GARDEN ORGANIC (REGISTERED AS THE HENRY DOUBLEDAY RESEARCH ASSOCIATION)

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Registered as a Charity in England and Wales (No. 298104) and Scotland (No. SC046767)
Company Registered No. 02188402

garden organic

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The Trustees of Garden Organic ("the Charity") are called the Board of Trustees.
They present their annual report for the year ended 31 December 2023, together with the audited financial statements for that year.

'Garden Organic' was adopted in October 2005 as the working name of the Henry Doubleday Research Association.

Garden Organic is a registered Charity in England and Wales (298104) and Scotland (SC046767) and a company (02188402) limited by guarantee.

FOREWORD

From Angela Wright,
Chair of Garden Organic's Board of Trustees

On behalf of the board of trustees I'm delighted to report that during 2023 the charity has championed organic growing and composting, citizen science and seed conservation to the highest of standards.

In the previous year, the board set four strategic aims for Garden Organic – to Nurture Land, Inspire People, Share Evidence and Conserve Genetic Diversity.

The charity sets its direction within the context of the Sustainable Development Goals, with 15 as its guiding standard, Life on Land. This quote from The Global Goals is as relevant to the plants and soil that organic gardeners nurture as it is to rainforests, grasslands or peat bogs.

'A flourishing life on land is the foundation for our life on this planet. We are all part of the planet's ecosystem and we have caused severe damage to it through deforestation, loss of natural habitats and land degradation.

Promoting a sustainable use of our ecosystems and preserving biodiversity is not a cause. It is the key to our own survival.'

I am grateful to my colleagues on the Board of Trustees, who are unwavering in their commitment to connect gardeners and growers to the genuine difference they can make in stemming biodiversity loss. I was appointed chair of Garden Organic in February 2024 following a period of interim arrangements after our previous chair stepped down having served three full terms on the board.

There's no doubt the economic climate presented challenges. The trend across the sector in 2023 was that charities which reported growth attributed half of it to 'exceptional gifts', then a further 37% to planned new activities*. This certainly resonates with our year, where legacies played a vitally important part in enabling the charity to recover. I'm pleased to report that the charity also embarked on a programme of new activities aimed at sustained income growth.

I want to express sincere thanks on behalf of the Trustees to all who support our work. The charity contracts with a range of organisations within the public, private and voluntary sector and also attracts donations from grant givers, our members and supporters. In addition we have a wonderful team of volunteers, giving their time and expertise. We could not achieve the impact we do without this generosity.

Angela Wright
Chair of Trustees

*The Status of UK Fundraising Report 2023, by Blackbaud

ABOUT GARDEN ORGANIC

Our vision is of a healthy and sustainable world that has embraced organic growing

Our mission is to promote organic gardening, focusing on individual, community and school gardens throughout the UK. We will use innovative practices to inspire and encourage people to grow organically, collaborating with others to achieve the greatest impact.

Our purpose is to get more people growing organically.

WELCOME

From Fiona Taylor,
Chief Executive of Garden Organic

A series of highlights marked 2023 for Garden Organic – our first full year without any office closures or impacts felt due to the pandemic. We welcomed two new Vice Presidents to the charity and introduced them at our AGM held at Ryton to mark our 65th birthday.

In the Heritage Seed Library, we reached our biggest ever seed harvest – topping the largest one so far in 2022. As we worked to rebuild our research function, we won funding for two small research projects which then led to a much larger grant being awarded in 2024.

Our demonstration gardens have been further developed to accommodate volatile weather conditions, from drought to flooding.

We gathered together 29 varieties of comfrey ('Symphytum') and continue to search for more. We were awarded National Collection status by Plant Heritage during 2023 and are now proudly displaying a coveted 'green plaque'.

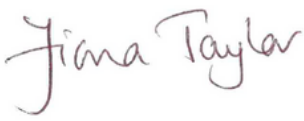
Our community work has resulted in 11 new compost demonstration areas in public places, highlighting how to compost all manner of food and green waste at home. We designed and launched a new service, called Growing Buddies, where we share organic gardening know-how with those wanting to start up gardening clubs in their local community.

We welcomed the BBC to site, to make a film about the Heritage Seed Library, broadcast on Gardeners World in June. We saw membership start to pick back up again as our reputation grew.

Our work would not be possible without the 500 volunteers who help in our organic demonstration garden, at our seed library or in our office together with our marvellous Master Composters and Gardeners, Seed Guardians and waste reduction volunteers, based all around the UK and our new Citizen Science Action Group, co-designing our experiments and community-based research. Thank you to each of them.

We are exceptionally grateful to all our members and donors, who support our fundraising campaigns. In particular, however, we are grateful to those who so kindly remembered us in their will – enabling us to develop and modernise the charity which focuses mainly on stemming biodiversity loss in gardens and growing spaces throughout the UK.

As I write, 2024 has got off to a very good start. We've got an excellent team in place, to whom I owe an enormous debt of gratitude as they rise to meet the environmental and economic challenges that we all face in this age.



Fiona Taylor
Chief Executive

"Your beliefs completely align with mine, so I choose to be as involved with GO as I can"

Garden Organic member & volunteer

OBJECTIVES AND ACTIVITIES

Garden Organic promotes organic growing and composting, conserves rare seed and conducts scientific research

Organic practice is the fastest way to maintain and build soil health and allow insect and microbiological life forms to be restored in all growing spaces.

Garden Organic seeks to halt biodiversity loss by championing our five key Principles of Organic Gardening:

1. Build and maintain soil health
2. Encourage biodiversity
3. Use resources responsibly
4. Avoid using harmful chemicals
5. Maintain a healthy growing area

OBJECTIVES

Our objectives are to evidence and distribute our knowledge of organic gardening to our members, to community groups, to domestic and larger scale growers and to decision makers.

We know that organic gardening benefits both environmental and human health and so we seek to influence and inform people's growing choices and practices.

In addition, we hold two national collections, including the National Collection of Heritage Vegetables. We aim to ensure as many varieties as possible are distributed to and grown in garden and allotment settings via our Heritage Seed Library.

PRINCIPLE OBJECTS

Advance education and science for the public benefit by:

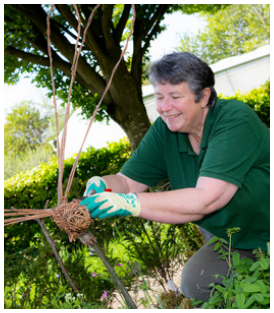
- The improvement of scientific and practical horticulture and agriculture in all their branches through the application of organic methods and principles;
- Research into and the study of organic methods and principles of horticulture and agriculture and the dissemination of the useful results thereof;
- The advancement of awareness and knowledge of ecosystems and our impact on them by demonstrating the value of organic methods on a broad education front, both in the United Kingdom and overseas;
- The preservation and protection of the charity's property at Ryton Gardens (and/or such other properties as the company may manage or acquire) and the conservation of the wildlife thereon as a centre or centres for scientific research into the practical application of organic methods of agriculture and horticulture and their influence on the wildlife using the property as their natural habitat and to make the same available for inspection and study by members of the public.

MAIN ACTIVITIES

Garden Organic empowers individuals to grow in their own homes, gardens and communities.

We demonstrate the positive difference organic growers make in supporting biodiversity.

We aim to grow a movement of people and organisations that take practical action to conserve seeds, nurture soil, reduce waste, share organic gardening know-how and join us in campaigning for organic growing methods to the benefit of human and planetary health.



"I have been a member of Garden Organic for over 40 years and am very motivated to help with the seed bank."

Volunteer
Seed Guardian

Garden Organic prides itself on its innovative work with individuals and communities ensuring all are able to realise the benefits of organic gardening and growing.

Our activities fall broadly into three areas: i) campaigning and publicity, ii) science and research (including seed conservation) and iii) demonstration of organic growing and composting through demonstration gardens, training and community projects.

As a membership organisation, approximately a quarter of our annual income is received from membership subscriptions. This income is used to fund our work through our agreed strategy and operational activities.

We are supported by our members, who take part in research through our citizen science programme, conducting experiments in their own growing spaces and supplying data back to the charity. Many of our members also support our campaigning work.

We work collaboratively with a wide range of partner organisations across the voluntary, public and private sectors.

VOLUNTEERS

Garden Organic is fortunate to have the support of a large number of volunteers who help the charity to achieve its goals.

We are extremely grateful to our hundreds of seed guardians, gardeners, researchers and community volunteers. Our model is dependent on demonstration - to show people how - and our volunteers bring this to life in numerous ways.

PUBLIC BENEFIT

The Trustees confirm that they have referred to the Charity Commission general guidance on public benefit when reviewing the charity's aims and objectives, its performance and in planning future activities.

When reviewing annual performance progress against the agreed business plan, the Trustees considered the range of beneficiaries that Garden Organic works with, both our members and supporters and also the numerous individuals reached through our charitable activities.

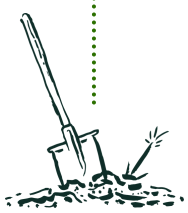
We share practical knowledge about organic gardening which generates health, well-being and environmental benefits to a wide audience.

ENABLING & ENGAGING PEOPLE IN ORGANIC GROWING

Supporting growers of all levels of experience, with all types of growing space and from all areas across the UK is central to our work.

"This talk really made my week. I really like learning about anything to do with organic gardening and the speaker's enthusiasm for this subject really has inspired me to try lots of things."

2023 online talk attendee



1,720
workshop, webinar and event attendees

4.9 / 5 STARS
from garden and HSL tour attendees

According to the Met Office, 2023 was provisionally the second warmest year for the UK according to mean temperatures. Both Wales and Northern Ireland had their warmest years on record. What's more, Northern Ireland had its wettest year since 2002. Our change in weather is creating new challenges for growers, so we strive to be one step ahead and provide a range of advice and support to growers.

DEMONSTRATION GARDEN

We were pleased to welcome Garden Organic members and supporters into our organic demonstration garden, on guided tours and workshops.

This year, water management and composting were our focus within the garden. We were pleased to be able to implement a number of changes to improve our water capture and management on site, including using olla pots around the beds.

We added several new compost bins, including a Hotbin. We also added perspex panels to our composting bays to show the process in action.

TRAINING

2023 saw us offer several new training topics, including How to Build a Drought Tolerant Organic Garden, Building a Wildlife Pond, and Organic Container Growing, all of which were well attended and reviewed.

We delivered and developed training across the UK in partnership with organisations including British Society of Soil Science, University of Central London, the Raymond Blanc Gardening School, HM Prison & Probation Land Management Service and the Greening Campaign – a National Lottery funded project to support Hampshire residents to take positive climate action.

We are also proud to be working with the English Heritage gardens & landscapes team to co-develop training resources and organisational knowledge transfer to support better green waste management across a range of UK heritage sites, in support of English Heritage's Climate Action Plan.

We expanded our online compost support for local authorities, providing services for residents within East London, Essex and Gloucestershire.

ONLINE & EMAIL

Throughout 2023 we shared our advice, tips and videos via social media, newsletters, website and our monthly podcast – The Organic Gardening Podcast. Our audience continues to grow and reach new people, including the next generation via Tiktok.

Our advice team rose to the challenge of 900 queries from our members.

Organic veg growing and composting were the most frequently raised topics. We were pleased to see a reduction in concerns of contaminated manure compared to 2022, but this was matched with an increase in gardeners worried about other pollutants including plastics in soil.

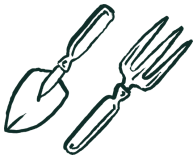
ENABLING AND ENGAGING PEOPLE IN ORGANIC GROWING

"Being a keen gardener and horticulturist. I gained a lot of knowledge from doing the Master Composter [training] and wanted to share that knowledge"

Volunteer Master Composter.

110,000
growers supported on social media

240,000
podcast downloads



2,206
growers accessed our online courses

No dig remained a popular topic, in particular how to incorporate green manures within a no dig system.

Members sadly reported much tree and shrub damage following the dry hot summer of 2022 and the unseasonably cold start to 2023.

The most reported pest was rats, a challenge we experienced ourselves within our garden and Heritage Seed Library grow-out area.

On a broader level, we continued to support growers with advice via our website, social media, email newsletter and podcast. Nearly half a million people visited our website throughout the year, and we continue to update it with the latest seasonal advice and opinion.

IN THE PRESS

A highlight of 2023 was a feature on BBC Gardeners' World TV, where we welcomed presenter and member, Sue Kent, to the Heritage Seed Library – shining a valuable spotlight on this treasured work.

We contributed regular organic growing advice columns to Kitchen Garden and Grow Your Own magazines, along with English Garden website.

Our organic growing press releases were featured in a range of outlets including BBC Radio 4's World at One and Saga magazine reaching a total of almost 14million people. This exposure raises awareness of our work, and helps to spread practical advice to all growers.

OUT & ABOUT

Once spring kicks in, so our diary fills up! Our experts had a busy schedule of talks, and we could be found at events big and small, from our silver-medal-winning Backyard Biodiversity garden at BBC Gardeners' World, to local community fairs, markets and festivals attended by our community engagement volunteers.

STANDING UP FOR NATURE

We play an active role in a number of different forums, including the NGO Peat Group, the UK Plant Genetic Resources Group, the Pesticide Collaboration and the European Coordination Let's Liberate Diversity. These groups mean we join forces with aligned organisations such as the Soil Association and Pesticide Action Network UK.

In the summer we were proud to be a founding partner in Coronation Gardens, a partnership between The Wildlife Trusts, Incredible Edible and the WI. Through this project we encourage individuals and communities to pledge to grow fruit and vegetables sustainably, while also helping nature along the way.

Peat remains an important topic, with the 2024 date for a ban on retail sales looking less and less likely. We continue to support growers with advice on successful peat-free growing and put pressure on the industry to change. We have been pleased to see the range and quality of peat-free composts improve dramatically through the year, alongside an increase in peat-free plants available.

We have also responded to government consultations including a Defra consultation on their Plant Varieties and Seeds Strategy.

CONSERVING IMPORTANT PLANT GENETIC MATERIAL

2023 proved to be a bumper year on several fronts at the Heritage Seed Library.

"The work of the HSL over the years has been heroic ... And growing them at home, nurturing them, enjoying them - that's the way they have been kept alive. So three cheers for their work!"

Monty Don, BBC Gardeners' World

102,000
packets of seed grown at Ryton & by volunteers

TWENTY
rediscovered varieties added to the collection

170 VARIETIES
made available to members

GROWING THE COLLECTION

Following successful assessment trials, a record 20 rediscovered heritage varieties were added to the Heritage Seed Library collection in 2023.

They included the Lady Godiva squash, returned to the library after a 16-year absence. This summer/winter squash is so named for its 'naked', hulless seed.

Another new addition is Big Rainbow tomato, an American heirloom which produces large beefsteak tomatoes. With red, yellow and orange markings that extend to the flesh, the sliced fruit is very pretty. This variety is sweet, tangy, juicy and almost seedless, so great for cooking but a challenge for seed saving!

MAXIMISING OUR EFFORTS

A series of space and time saving methods were implemented to make the most of our growing capacity, including interplanting and new overwintering methods. This proved successful when we achieved our biggest ever harvest in in the autumn.

We set ourselves additional challenges with some particularly old and fragile seed samples, a reminder of the risk of biodiversity loss we continue to face. In August we managed to raise just enough seedlings from 36-year-old German heritage Wiam cabbage seeds to save it.

Meanwhile, we were excited to support our Seed Guardian network with a new programme of webinars and a site visit. Supporting and upskilling these fantastic volunteers is a key investment in our ability to safeguard the collection.

SHARING THE COLLECTION

The seed list was well received by an increased membership, with 1,000 online requests received within the first couple of days. 170 varieties were available, 14 brand new to members.

We were particularly pleased to introduce the short-in-stature-but-big-in-demand Sharpes Express broad bean, an ex-commercial Lincolnshire variety, and Big Ben, a 19th century dwarf pea which reportedly shows some resilience against fusarium wilt.

In total, we sent out more than 28,000 packets of seed from 4,600 member requests. Each one was hand packed and dispatched by staff and volunteers from our head quarters at Ryton Organic Gardens.

NATIONAL COLLECTIONS

We were delighted to have been awarded the National Comfrey (Symphytum) Collection. Growing, maintaining and displaying the collection will be an ongoing project to protect and improve understanding of this versatile plant.

An exciting new venture has been our acquisition of the National Calendula Collection, which we plan to take on as a new seed collection within the Heritage Seed Library.

Following record reviews and a seed inventory, we worked with Plant Heritage to agree the regeneration tasks needed in 2024.

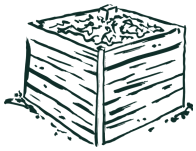
SUPPORTING COMMUNITIES TO TAKE POSITIVE ENVIRONMENTAL ACTION

For over 20 years we've been supporting local volunteers to guide their communities to adopt more sustainable lives

"Composting is the key to environmental circular economy and when I started was so undervalued, but that is now starting to change."

Master Composter volunteer

350 VOLUNTEERS
supporting projects across the UK



ELEVEN
compost demo sites opened

22,000
conversations on growing and composting

ON-THE-GROUND SUPPORT

We're proud to work in communities sharing the positive environmental messages of home composting, organic growing, and reducing food waste. Our voice is amplified by more than 350 locally-based volunteers, each with a passion to share the organic principles with others.

Supported by local colleagues, volunteers recorded over 22,000 conversations on these topics in 2023.

We delivered projects in Cumbria, Shropshire, Staffordshire, Suffolk Leicestershire, Norfolk, Gloucestershire, Dyfi Biosphere, Worcestershire and North Somerset. These projects were supported by waste service providers, local and national government.

In the Autumn we were pleased to launch a project in Buckinghamshire with a new team of Waste Buster volunteers to help households manage their waste more sustainably.

Through 2023 we developed a new project to support growing within housing associations. Growing Buddies was launched at the end of the year and we are excited to start delivery in 2024.

COMPOSTING IN ACTION

Through 2023 we opened compost demonstration sites in Cumbria, Gloucestershire and Leicestershire.

Sites offer the opportunity for people to see the composting process in action and to learn how, why and what they could be doing at home. We're excited to see more new sites open in 2024.

ORGANIC GROWING IN WALES

Our work on the Tyfu Dyfi project in mid-Wales finished in the summer however much of its impact lives on and can be seen and heard in podcasts describing the project's achievements on the Garden Organic website at tinyurl.com/tyfu-dyfi

SUPPORTING YOUNG CARERS

In 2023 we celebrated the impact and achievements of our BBC Children in Need funded project with young carers from across the East and West Midlands.

This project benefited more than 1,300 young carers who were able to take a break from their caring duties by joining hands-on organic gardening and nature craft sessions.

ORGANIC GROWING IN SCHOOLS

We continued to provide resources to schools through the Local School Nature Grants programme, led by Learning Through Landscapes. In 2023 we sent out 200 organic growing and cooking packs providing support to plan, set up and maintain schools growing spaces in educational settings.

We also supported students and teaching staff to incorporate organic horticulture in their lessons, making use of their Edible Playgrounds as part of our partnership with Trees for Cities.

"Thoroughly enjoyed doing this members experiment and also managed to save seeds to regrow next year. Mrs McGhie amaranth will be a definite regrow!"

Experiment participant

NEARLY 1,000

responses to our experiments and surveys

3 VARIETIES

of amaranth grown by 229 people

RESEARCH AND CITIZEN SCIENCE

We have undertaken research since the charity was founded 65 years ago, informing many of the practices growers follow today.

MEMBERS EXPERIMENTS

In 2023 we started a project funded by the National Environment Research Council to improve engagement with environmental science.

This project enabled us to integrate a members experiment on amaranth into working with community groups in Birmingham and Gateshead, investigating the social and heritage value of this plant.

Through workshops and trials, we discussed the cultural preferences for choosing amaranth varieties, giving useful insight into the properties that growers value. This emphasises the importance of maintaining a diverse range of varieties.

We also continued our long-running members' experiments, furthering knowledge on:

- Whether weeds or cultivated plants attract more beneficial insects.
- Experiences of growing amaranth as an alternative veg crop.
- Perfecting a winter green manure mix for gardeners.

In addition, we ran online surveys on:

- How gardeners choose seed.
- Choosing potato varieties.
- Crop performance through 2023.

The third survey is one we will repeat annually to develop a long-term record of crop performance in our changing climate. Results from all of these will be shared on our website in 2024.

In October 2023, we ran an online participatory design session on companion planting with partners from Warwick University. Feedback will influence the design of our future experiments.

Lastly, we continued to work with our citizen science action group, who are providing input to develop a co-created approach to our experiments. This feedback is offering invaluable insight into how we can ensure our research is as effective and engaging as possible.

EVIDENCING THE IMPACT ORGANIC GROWING HAS ON BIODIVERSITY

Within the context of the current biodiversity crisis, we chose to use our 65th anniversary to collate and present research that shows 'everyday gardeners' can play a role in directly supporting biodiversity.

Published in early 2024, our Every Garden Matters report provides compelling evidence to everyone from policy-makers to balcony-growers on why organic gardening should be taken seriously as a practical step to help reverse biodiversity decline.

Also in 2023, we were pleased to strengthen relationships with a number of academic institutes including local universities, Coventry and Warwick. We look forward to continuing to build these partnerships.

At a hands-on level, we continued to test different growing methods in our organic garden.

From trialing products to monitoring the impact of practices such as no-dig gardening, our demonstration garden provides first-hand experience of the impact we have on our surroundings.

GROWING AND DIVERSIFYING OUR MEMBERSHIP

Our members have been the lifeblood of our charity since we were founded as the Henry Doubleday Research Association 65 years ago.

"I have been a member of Garden Organic for over 40 years and am very motivated to help with the seed library."

Garden Organic member and volunteer

7,373
Heritage Seed Library members

1,500
New members joined our cause

Members in **THIRTY THREE** countries

At the end of 2023 we had 22,086 memberships, held by a total of 14,894 members. Of this, over 7,000 hold both Garden Organic and Heritage Seed Library memberships, and 80 are group members.

This figure marks an increase over the year thanks to the loyalty of our existing members, and some 1,500 new members joining us through the year.

In a year with widespread reporting of decreased disposable income levels, we have been fortunate to have unwavering support from our members.

While there are many benefits to gain from membership, it is clear that many members generously support our cause with additional donations on top of their membership fees and extend this generosity further to our appeals throughout the year.

Over 80% of our members pay by Direct Debit, which is the most efficient and cost-effective way for us to receive funds. A little over 70% have an active Gift Aid Declaration to enable us to increase the value of their donations.

We set great store in looking after our supporters, and encourage people to call in, email and telephone to ask questions and give us their views.

We love to talk to our members, maintaining full office-hours availability to all enquiries by members and prospective members alike, and particularly enjoy hearing the trials and triumphs of each growing season.

Whilst maintaining personal support, we have been developing our online offer. 28% of Heritage Seed Library members now opt to receive an electronic version of the seed list, with a further 62% submitting their request online.

Giving members the option to manage their membership more online (whilst keeping a personal service for those who prefer it) is something we are keen to explore more next year.

Many of our members help spread the word about the work we do and emphasise the importance of organic growing where they live.

Several places around the UK, from Norwich to mid-Wales, and Bristol to Edinburgh are membership hotspots, helped by active volunteer members and groups who spread the word in their neighbourhoods.

The Annual General Meeting at Ryton in May was a highlight of the year. More than 100 members gathered to hear updates on the charity, including an inspiring discussion with our two new vice-presidents, Jane Davidson and Pam Whittle MBE, chaired by the charity's president Professor Tim Lang.

Members relished being amongst like-minded people for the day, within the inspirational setting of Ryton Gardens. A resident bee colony even took the opportunity to swarm, showing visitors first hand the thriving biodiversity within the garden!

BEING A GOOD ORGANISATION TO WORK FOR AND WITH

The hard work and dedication of our team is the reason we punch above our weight in terms of impact and influence.

"[I] have been a volunteer for Garden organic for what must be over 20 years- its principles & heritage seed conservation have really proven so very vital & even more so now for the future."

Volunteer Seed Guardian

SUPPORTING OUR TEAM

Looking after our team is a top priority for the organisation. We have invested in this through 2023, ensuring our policies and procedures support our people, and offer a flourishing professional and personal life.

Early in the year we were proud to become a Real Living Wage employer, with all colleagues receiving the real living wage or above.

Following feedback via a staff survey, we established a staff committee in 2023 which leads on regular in person get-togethers. We continue to meet monthly online to share updates. Sessions also feature an external speaker, with a focus on health and wellbeing through 2023.

By the end of 2023 we had passed the first stage of the Silver Level Thrive at Work award. This piece of work was started in 2021 and demonstrates our commitment to employee wellbeing. We will be continuing this through 2024.

Lastly, we reviewed our internal systems to identify efficiencies and money-saving opportunities.

VOLUNTEER SUPPORT

Our team is supported by more than 600 volunteers around the UK. Volunteers help every aspect of our operations;

- Seed Guardians save and return heritage seed from our 'orphan' varieties;
- Garden volunteers help with the maintenance and development of our demonstration garden;
- Heritage Seed Library volunteers help with the growing, saving, packing and dispatching of our heritage seed;
- Master Composters help their community with hands on home composting advice;
- Waste Busters provide sustainable waste management advice in their local area;
- Office volunteers work alongside our staff to help with administration tasks;
- Trustees lead the strategy and governance of the charity.

To support our volunteers we offered a programme of webinars throughout the year on subjects such as water management in gardens, the Right to Grow movement and Bokashi composting. We also sent out a regular newsletter of charity updates and organic growing advice.

Put simply, we couldn't do what we do without this army of passionate organic growers and advocates. We'd like to take this opportunity to extend our sincerest of thank yous for all the time they give to the cause.

For a taster of what volunteering means to our team, visit tinyurl.com/organicvols

PLANS FOR FUTURE PERIODS

With each passing year, organic growing becomes more important for the health of our environment

"Your work is fantastic and becomes more and more important by the second - not less! Thank you Garden Organic, keep up the good work."

Garden Organic member

2024 and beyond will be a crucial time for Garden Organic, as we rise to meet the challenge of gardening within a changing climate.

The following are just a selection of our future priorities:

- In the spring our report, Every Garden Matters, was published. The study collated data on biodiversity loss and reviewed the findings of extensive studies. Fundamentally focused on positive actions organic gardeners can take, the report sets the scene for our future campaigning work.
- We aim to widen participation in our 'members experiments', creating an ongoing citizen science platform for Garden Organic/HDRA.
- We will explore ways to broaden out our association with community and public gardens throughout the UK, to widen our research base and support the organic growing movement in a diversity of settings.
- We will resume our tours and courses at Ryton and are opening for the National Garden Scheme this year on two dates and holding a members' day in September.
- We continue to build our profile in the media and social media with content that positions organic gardening, composting and seed conservation as positive action people can take in the face of climate related challenges.
- We will promote our Master Composter and waste reduction programmes, and continue to campaign for a ban on the use of peat in horticulture.
- Our Heritage Seed Library development plans are continuing. We hope to obtain grant and partnership funding to undertake further seed searching and accelerate our accession programme. In 2025 the Heritage Seed Library will be 50.
- We hope to expand our new 'Growing Buddies' service. Aimed at supporting people to start gardening where they live, indications so far are that this is a welcome new entrant to the market.
- We want to strengthen our reputation in Northern Ireland, having gained traction and profile in Scotland and Wales.
- We are entering a three-year research programme with Coventry University's Centre for Agroecology, Water and Resilience framed around local food networks.
- Lastly, as we reach the end of our current business plan period, we will launch a new, ambitious plan to develop the charity from 2025-30.

We look forward to building on the achievements of the Charity as we continue the fight for an organic and sustainable future for all.

FINANCIAL REVIEW

2023 was a transitional year for the charity, being the mid-point of the three-year business plan. We ended the year with a surplus of £29,153 in stark contrast to the deficit position at the end of 2022 of (£695,264). Our creditors have not increased and aside from normal debtors there are no third-party loans or long-term debts.

We are extremely grateful for the loyalty shown to the HDRA/Garden Organic by those who have remembered us in their wills. During 2023 legacy income was a significant plank in our recovery. Our legacy income was increased in part due to a significant legacy scheduled to arrive in 2022 doing so in early 2023.

On the operational side, we saw our investment in people and systems made at the start of the 2022-25 business plan come to fruition. Membership has shown a steady increase from 21,632 December 31st 2021, to 22,214 at the time of writing this report.

Our seed harvest and number of varieties grown out during the year broke all previous records and our public sector contracts are holding up well.

In December 2023 we launched an ongoing sustainable income drive, marketing new services to the housing sector, raising our membership subscription fees and trialling new fundraising methods.

Costs have been well controlled, and efficiencies made. Our staff complement was reduced from 35 (in 2022) to 32 full time equivalent employees and is 31 at the time of writing. Much has been done to modernise our IT and finance functions, which continues in 2024.

Our cost base was reduced by re-tendering services and bringing outsourced work in house. However, like all businesses, we are facing rising costs and are also seeing increased competition in grant fundraising, with certain large funds closing early due to an overwhelming number of applications.

Financial market conditions improved during the second half of 2023 improving the position with our investment portfolio which is held with LGT Wealth (formerly abrdn). This returned realised and unrealised profit on investments of £66,032 (2022 losses (£229,724)).

Our unrestricted funds balance at the end of the year is £196,629 (2022 was £157,048).This includes payments towards our defined benefit pension scheme.

The Charity has agreed a payment schedule with the trustees of the pension scheme to 2034, and we believe that the payments for this liability can be met out of future income streams, although it is noted this puts significant pressure on the annual budgeted expenditure.

The payments for this liability increase 5% each January with the portfolio being revalued every three years. The next valuation is due December 2024.

Our net current assets position ended the year at £161,922 (2022 (£97,081)).

The accounting policies, under which the financial results are prepared, are included in note 1 to the accounts.

UNRESTRICTED RESERVES

Reserves are needed to bridge the gap between the spending and receiving of resources over time. They also enable the Charity to cover unplanned emergency expenditure and to fund activities that would not happen otherwise.

The Trustees annually review the Charity's reserves policy and agree that a general reserve of £500,000 is required, which is approximately equal to three months unrestricted, non-trading expenditure, since we believe this would usually be sufficient to cover any emergency requirements.

In order to meet the reserves requirements noted above, the Charity must consider its available funds. The Charity uses the Charity Commission guidance and calculates these available funds by taking its unrestricted, undesignated funds and excludes its fixed asset investments and adds back its pension liability. This means at 31st December 2023, the Charity had available funds of £162,636 (2022 - £18,697) in order to meet its reserves.

Trustees are aware that by using the above formula they do not have sufficient available funds to meet the reserves policy, however as at 31st December 2023 the Charity's investment and liquidity portfolios were valued at £771,816.

FINANCIAL REVIEW

RESTRICTED RESERVES

Restricted income remains central to the work of Garden Organic. At the end of the year, we held restricted reserves of £5,772 (2022 - £16,200), which are not available for general use, but are put aside for specific projects.

During the year, we continued to run our restricted activities to further the Charity's work in a variety of projects whilst developing opportunities for new funding. The award of these restricted funds will enable Garden Organic to do more work than we would otherwise be able to do.

INVESTMENTS

Garden Organic has an investment portfolio managed by LGT Wealth (formerly abrdn). The Investment Committee is made up of four Trustees and meets quarterly.

The performance is benchmarked against those held in similar ethical portfolios. Regular calls are set up between the Investment Committee and the Charity's investment fund manager at LGT Wealth.

The whole board of Trustees monitors future plans for the investment portfolio. Adopting a pragmatic approach in the longer-term interests of the Charity is critical given the rapidly changing operating environment, and market volatility.

Further information on the Charity's investment holdings can be found in note 11 to the accounts.

FUNDRAISING

Garden Organic is registered with the Fundraising Regulator and as such follows its rules regarding Charity fundraising. We ensure that any fundraising from the general public, including from our members and supporters, is transparent and responsible.

We have processes in place to ensure our fundraising is not overly intrusive and does not put potential donors under undue pressure, particularly those who may be more vulnerable.

All fundraising is carried out by our own employees – we do not use third parties to raise funds on our behalf. We continually monitor and review our fundraising methods and can confirm that we received no complaints in 2023.

PENSIONS

Garden Organic offers a defined contribution pension scheme to all of its employees.

We previously offered our staff a multi-employer defined benefit pension scheme, which closed to future accrual in 2008. This scheme is in deficit, with our financial liability reflected on the balance sheet. Further details can be found in note 17 to the accounts.

This liability was revalued in December 2021 and the year-end report restated accordingly. The next valuation will be December 2024.

GOING CONCERN

At the time of approving the financial statements, the Trustees have reviewed future plans and believe they have sufficient resources to continue as a going concern. Therefore, the financial statements have been prepared on a going concern basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Garden Organic is governed by its Articles of Association. These were updated in 2021 and adopted by the membership on 17 September 2021. Garden Organic is a company limited by guarantee. The Board of Trustees is responsible for the overall governance of the Charity.

BOARD OF TRUSTEES

Trustees are elected by the membership or co-opted by the Board, where a skills gap is identified. The total number of Trustees may not exceed 11 and each may serve a maximum of three terms of office, which each term being for a period of three years.

All trustees must be members of Garden Organic. There is an annual invitation to the membership to put themselves forward to join the Board.

New trustees undergo an induction process, meeting fellow trustees and senior membership of staff. Relevant information on the charity, the role of a trustee and other information that is considered useful by the Chair and Chief Executive is shared with them.

To ensure the charity is run in line with Best Practice our Chair belongs to the Association of Chairs, our Treasurer to the Honorary Treasurers Forum and our Chief Executive to the Association of Chief Executives of Voluntary Organisations.

The Board of Trustees meets together formally at least four times and year, to discuss the strategic plan, to consider performance and policies and to manage the overall governance of the charity. Topics discussed during the year included finance, strategy, risk governance, performance, policies, the following year's budget and the business plan.

The trustees who served during the period up to the date of this report as as follows:

- Dr. Andrew Collins, Chair from 25.06.22 to 18.05.23 (resigned after serving full term of office)
- Angela Wright, Chair from 23.02.24
- David Robinson, Co-Chair from 10.05.23 to 23.02.24
- Mark Mitchell, Co-Chair from 10.05.23 to 23.02.24
- Adam Alexander, Vice Chair
- Keith Arrowsmith, Treasurer
- Amanda Sandford
- Catherine Dawson (joined 18.05.23)
- Emma Sayer (resigned 18.05.23)
- Joylon McIndoe
- Nicola Hope (joined 18.05.23)
- Rachel Paddon (joined 22.09.23, resigned 23.02.24)
- Rhiannon Taylor

EXECUTIVE TEAM

The Board of Trustees works closely with the Chief Executive and the Executive Team to ensure the charity is managed effectively. The Chief Executive is responsible for the day-to-day management of the charity's affairs and for implementing policies agreed by the Board of Trustees. The Executive Team assists the Chief Executive and meets at least monthly.

The Executive Team who served during the period of this report are as follows:

- Fiona Taylor, Chief Executive
- Dr. Bruce Pearce, Dir. of Horticultural Science
- Colette Bond, Dir. of Horticultural Engagement
- Hannah Rogers, Dir. of Membership, Marketing & Communications
- Joanne Ford, Dir. of Finance & Corporate Resources (resigned 03.11.23)
- Rizwan Ali, Dir. of Finance & Corporate Resources (appointed 16.10.23)

STAFF

Garden Organic aims to be an organisation where people feel part of a team and work together for a shared purpose. Online and in-person staff meetings are held regularly, with reports from the executive and management teams on matters both strategic and financial, and with work updates from colleagues, as well as health and wellbeing information. Notes are taken and circulated to all staff, including those unable to attend.

Garden Organic supports equal opportunities and has a policy of recruitment and promotion on the basis of aptitude and ability without discrimination.

We are proud to be a Disability Confident Employer and endeavour to make our sites as accessible as possible.

PAY POLICY FOR KEY PERSONNEL

The Board of Trustees and the Executive Team make up the key management personnel of the charity. They are responsible for directing and controlling, running and operating the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

All trustees give their time freely and no trustee received remuneration in the year. Details of their expenses are disclosed in note 9 to the accounts.

The Board of Trustees approve the overall salary policy. They set the pay for the Chief Executive and work with the Chief Executive to set the salaries of the Executive Team. They benchmark salaries and benefits against pay levels for roles in similar organisations, adjusting for any variation in the level of responsibility within the role.

GROUP STRUCTURE

The charity has a wholly-owned subsidiary, Organic Enterprises Ltd. The subsidiary carries out trading activities to raise funds which it 'gift aids' to the charity. During the financial year it made an operating profit of £16,938 (2022: £18,995).

The charity has another wholly-owned subsidiary, Garden Organic Ltd. This is dormant company. Other than the subsidiary companies, the charity does not have any other related parties and therefore has no related party transactions to disclose.

COMMITTEES AND SUBSIDIARY BOARDS

The Board of Trustees delegates the exercise of certain powers in connection with the management and administration of the charity as set out below. Regular reporting to the Board of Trustees controls this. The whole Board of Trustees makes significant decisions on recommendations from committees and working groups.

Each committee comprises Trustees who are independent of the management and free of any relationship that, in the opinion of the Board of Trustees, would interfere with the exercise of independent judgement as members of the Committee.

ORGANIC HORTICULTURE COMMITTEE

The Horticultural Committee advises on science and research, the Heritage Seed Library, organic growing demonstration, advice, and community outreach.

FINANCE COMMITTEE

The Finance Committee meets at least four times a year. It is responsible for overseeing and reviewing all financial aspects of the charity's activities, including its operational and strategic plans, so as to ensure its short and long term viability.

INVESTMENT COMMITTEE

The Investment Committee meets quarterly and is responsible for overseeing the investment manager and reviewing the charity's investment performance. This committee is made up of the same trustees who serve on the Finance Committee.

AUDIT AND RISK COMMITTEE

The Audit and Risk Committee meets quarterly and is responsible for overseeing and reviewing the effectiveness of the governance, internal control, risk management and compliance systems, as well as liaising with external auditors independently from management.

COMMUNICATIONS COMMITTEE

The Communications Committee advises on marketing and communications to both members, supporters and the wider public, including campaigns, brand communications and digital outreach.
This committee was closed in November and these matters will now be discussed at full Board meetings.

COMMERCIAL COMMITTEE

The Commercial Committee is made up of the same trustees who sit on the Organic Enterprises Board (below) and advises the charity in commercial matters.

GARDEN ORGANIC LTD BOARD

Garden Organic Ltd's Board is made up of one trustee. Since this company does not trade, its Board meets only once per year.

RISK MANAGEMENT

The Board of Trustees, working with the Executive Team, oversees the charity's risk management processes. Risk registers are maintained across the charity to monitor risk and, where possible, to identify mitigating actions which reduce the impact of adverse events.

The registers include strategic, operational and project risks such as income generation, expenditure budgets, legal compliance and external communications. Risks are evaluated and scored for likelihood, financial impact, reputational impact and management tolerance, and mitigating actions are put in place. The risk registers are

STRUCTURE, GOVERNANCE AND MANAGEMENT

reviewed by the Management Team, with high-scoring and strategic risks reviewed quarterly by the Audit and Risk Committee and biannually by the Board of Trustees.

The work identifies a number of strategic risks which the charity is managing. These include financial risks, such as the reduction in the charity's income and increasing costs. We are focusing on our income generation activities and identifying potential alternative sources of income.

The most significant non-financial risks we face are those that potentially impact our reputation. We communicate with our members and supporters using both traditional and digital media as appropriate and as budgets allow.

We continually update our website to be the expert source of online organic horticultural information. We apply our ethics policy to review any potential new relationship with donors, suppliers and partners.

CHARITY GOVERNANCE CODE

The Board has made the decision to follow the Charity Governance Code which sets out the principles and recommended good practice for effective governance in charities. The Board is looking to improve diversity in its trustee recruitment process which has yielded some younger board members and a wider range of experience and skills. The charity regularly updates its governing documents, policies and descriptions for trustee roles.

AUDITORS

A resolution to authorise the members of the Board of Trustees to appoint auditors and to fix their remuneration will be proposed at the forthcoming Annual General Meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITY

The Trustees (who are also directors of Garden Organic for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (Charities SORP (FRS 102));
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in its operation.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware ; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102)).

By Order of the Board of Trustees

Angela Wright, Chair of Trustees
Date: 27.04.24

REFERENCE & ADMINISTRATIVE DETAILS

The following details are current at the date of signing the accounts:

Patron: H.R.H. The Former Prince of Wales, KG, KT, GCB

President: Professor Tim Lang, PhD, FFPH

Vice-presidents:
- Jane Davidson
- Pam Whittle OBE
- Raymond Blanc OBE
- Susan Hampshire
- Thelma Barlow

The Board of Trustees:
- Dr. Andrew Collins, Chair from 25.06.22 to 18.05.23 (resigned after serving full term of office)
- Angela Wright, Chair from 23.02.24
- David Robinson, Co-Chair from 10.05.23 to 23.02.24
- Mark Mitchell, Co-Chair from 10.05.23 to 23.02.24
- Adam Alexander, Vice Chair
- Keith Arrowsmith, Treasurer
- Amanda Sandford
- Catherine Dawson (joined 18.05.23)
- Emma Sayer (resigned 18.05.23)
- Joylon McIndoe
- Nicola Hope (joined 18.05.23)
- Rachel Paddon (joined 22.09.23, resigned 23.02.24)
- Rhiannon Taylor

Chief Executive: Fiona Taylor
Executive Team:
- Dr. Bruce Pearce, Dir. of Horticultural Science
- Colette Bond, Dir. of Horticultural Engagement
- Hannah Rogers, Dir. of Membership, Marketing & Communications
- Joanne Ford, Dir. of Finance & Corporate Resources (resigned 03.11.23)
- Rizwan Ali, Dir. of Finance & Corporate Resources (appointed 16.10.23)

Registration Numbers:
Charity Commission in England & Wales 298104
Office of the Scottish Charity Regulator SC046767
Companies House 02188402

Registered office: Ryton Organic Gardens, Ryton on Dunsmore, Coventry, CV8 3LG

Charity Advisors:

Auditors: Azets Audit Services Ltd
Chartered Accountants
2nd Floor, Regis House, 45 King William Street, London, EC4R 9AN

Bankers: Lloyds TSB
Southpoint House, Harcourt Way, Meridian Business Park, Leicester, LE19 1WF

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES & MEMBERS

As at 31 December 2023 Company Number 02188402

Opinion
We have audited the financial statements of Garden Organic (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charitable Parent Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES & MEMBERS

As at 31 December 2023 Company Number 02188402

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report incorporating the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the groups and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES & MEMBERS

As at 31 December 2023 Company Number 02188402

- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

John Howard (Senior Statutory Auditor)
For and on behalf of Azets Audit Services
Statutory Auditors
2nd Floor, Regis House
45 King William Street
London
EC4R 9AN

Date: 2 May 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

As at 31 December 2023 Company Number 02188402

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022 Restated
		£	£	£	£
Income from					
Donations, Membership and legacies	3	1,673,855	-	1,673,855	1,017,473
Charitable activities	4	269,222	36,645	305,867	354,027
Other trading activities	5	43,257	-	43,257	60,752
Investments		21,343	-	21,343	23,257
Other income		8,468	-	8,468	10,470
Total		**2,016,145**	**36,645**	**2,052,790**	**1,465,979**
Expenditure					
Raising funds	6	726,241	-	726,241	677,915
Charitable activities	7	1,312,490	50,938	1,363,428	1,253,604
Total		**2,038,731**	**50,938**	**2,089,669**	**1,931,519**
Net Income/(Expenditure)		**(22,586)**	**(14,293)**	**(36,879)**	**(465,540)**
Transfers between funds		**(3,865)**	**3,865**	**-**	**-**
Net movement in funds		**(26,451)**	**(10,428)**	**(36,879)**	**(465,540)**
Net gains/(losses) on investments	11	66,032	-	66,032	(229,724)
		39,581	**(10,428)**	**29,153**	**(695,264)**
Actuarial (losses) on defined benefit pension schemes	17	-	-	-	-
		39,581	**(10,428)**	**29,153**	**(695,264)**
Reconciliation of funds					
Total funds brought forward		157,048	16,200	173,248	868,512
Total funds carried forward	18	**196,629**	**5,772**	**202,401**	**173,248**

All of the results are from continuing activities and include all gains and losses recognised in this year and last.

Unrealised gains on investments have been included in the statement of financial activities as required by the Statement of Recommended Practice "Accounting and Reporting by Charities".

The deficit for the year for Companies Act purposes comprises the net incoming resources for the year plus realised losses of £64,568 (2022 - (£9,286)) on investments and was £27,689 (2022– (£474,826)).
The notes on pages 27 to 43 form part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEETS

As at 31 December 2023 Company Number 02188402

		Group		Charity	
		2023	2022 Restated	2023	2022 Restated
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets	**10**	128,301	169,442	128,301	169,442
Investments	**11**	690,730	941,802	690,739	941,802
		819,031	1,111,244	819,040	1,111,244
Current assets					
Debtors	**13**	117,175	146,903	128,221	161,176
Cash at bank and in hand		365,485	136,361	351,952	120,533
		482,660	283,264	480,173	281,709
Creditors: Amounts falling due within one year	**14**	(320,738)	(380,345)	(318,260)	(378,799)
Net current assets		161,922	(97,081)	161,913	(97,090)
Total assets less current Liabilities		980,953	1,014,163	980,953	1,014,154
Creditors: Amounts falling due after more than one year	**16**	(40,729)	(36,606)	(40,729)	(36,606)
Provisions for liabilities	**17**	(737,823)	(804,309)	(737,823)	(804,309)
Net assets		**202,401**	**173,248**	**202,401**	**173,239**
Reserves	**18**				
Restricted funds		5,772	16,200	5,772	16,200
Unrestricted funds:					
- other charitable funds		196,629	157,048	196,629	157,039
		202,401	**173,248**	**202,401**	**173,239**

The financial statements were approved by the Board of Trustees on 27/04/2024 and signed on their behalf by:-

Keith Arrowsmith
Honorary Treasurer
The notes on pages 27 to 43 form part of these financial statements.

CONSOLIDATED CASHFLOW STATEMENT

As at 31 December 2023 Company Number 02188402

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	**19**	(96,980)	(506,736)
Cash flows from investing activities			
Interest income		21,343	23,257
Purchase of tangible fixed assets		(12,343)	(93,335)
Proceeds from sale of investments		362,004	537,319
Purchase of investments		(40,345)	(215,855)
		330,659	251,386
Change in cash and cash equivalents in the year		**233,679**	**(255,350)**
Cash and cash equivalents at the beginning of year		140,644	395,994
Cash and cash equivalents at the end of the year		**374,323**	**140,644**

Analysis of cash and cash equivalents	**31 December 2023**	**31 December 2022**
Cash at bank and in hand - Bank Accounts	284,399	135,504
Cash at bank and in hand - Liquidity Funds	81,086	857
	365,485	136,361
Cash held in investments.	8,838	4,283
Cash and cash equivalents at the end of the year	**374,323**	**140,644**

The notes on pages 27 to 43 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

1. Accounting policies

a) General information and basis of preparation

Garden Organic (Registered as the Henry Doubleday Research Association) is a charitable company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the registered office is Ryton Organic gardens, Ryton on Dunsmore, Coventry, CV8 3LG. The nature of the Charity's operations and principal activities are given within the Trustees' Annual Report.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2016 and Charities and Trustee Investment (Scotland) Act 2005.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The actuarial liability for the defined benefit pension scheme is undertaken every three years, with the next valuation due December 2024.

b) Basis of consolidation

These financial statements consolidate the results of the Charity and its wholly owned subsidiaries Organic Enterprises Limited and Garden Organic Limited on a line-by-line basis in accordance with FRS 102 section 9 and the SORP (FRS 102) section 24.

Details of the subsidiaries are given in note 12 of the financial statements.

A separate statement of financial activities for the charitable company has not been present because the charitable company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

c) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charitable company to be able to continue as a going concern.

d) Funds

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

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – these are funds that have been set aside by the trustees for purposes.

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

e) Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Membership subscriptions are accounted for on an accruals basis providing an allowance for deferred income for subscriptions received in advance.

Legacy income has been accounted for based on cash received, or where receipt of written confirmation of the Charity's entitlement to a legacy has provided certainty of receipt.

Income from grants, including capital grants, is included in incoming resources when these are receivable unless entitlement is conditional on the delivery of a specific performance by the Charity. Where donors impose conditions that must be met before the Charity has unconditional entitlement, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Donations are accounted for when received and treated according to the donor's wishes. Donated facilities are included at the value to the Charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

f) Expenditure

Expenditure is accounted for on an accruals basis. Any irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

g) Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, or lease period if shorter, as follows: -

Fixtures and fittings 10% to 25% straight line

Assets are only capitalised if cost is greater than £1,000.

h) Fixed asset investments

Investments held as fixed assets are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

i) Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

k) Creditors

Creditors are recognised when there is 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.

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

Other creditors and accruals are recognised at their settlement amount due.

l) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

m) Pension costs

During the year, the Charity contributed to a defined contribution stakeholder scheme available to all. The assets of the scheme are held separately from those of the company in independently managed funds. The pension costs charge represents contributions payable by the Charity to the funds.

The Charity also contributed to a multi-employer defined benefit pension scheme for certain individuals. This scheme was closed to future accruals on 31 December 2008. See note 17.

n) Taxation

The charitable company 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 charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II 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.

o) Finance and operating leases

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight-line basis.

Rentals under operating leases are charged against income on a straight-line basis over the period of the lease.

p) Judgement and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumption about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experiences and other factors that are considered relevant.

Accounting estimates and assumptions

(i) *Multi-employer defined benefit pension scheme.*

The Charity has an obligation to pay a deficit funding arrangement in respect of the multi-employer defined benefit pension scheme. The deficit is calculated based on an actuarial estimation of the liability and the principal assumptions are included in note 17. The present value of the obligation depends on a number of factors including the RPI rate and the discount rate on corporate bonds. This deficit is valued very three years.

(ii) *Useful economic lives of tangible assets*

The annual depreciation charge of tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation, and the physical condition of the assets. See note 10 for the carrying amount of the fixed assets and note 1(g) for the useful economic lives for each class of assets.

q) Restated

To ensure consistency in presentation some of the 2022 figures were restated. These restatements had no affect on the overall reported 2022 reserves/surplus. (see note 8 and 11 for further detail).

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

2.	Net income/(expenditure) for the year:	2023	2022
		£	£
	This is stated after charging:		
	Depreciation on owned tangible fixed assets	53,484	33,397
	Operating lease rentals – Plant and machinery	1,618	1,618
	Auditors' remuneration –		
	- Audit fee for the year	11,500	10,250
	- Other services	989	493
	(Over)/Under provision in prior years	4,864	(770)

3. Income from Donations, Membership and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and gifts	174,517	-	174,517	110,293
Legacies	827,576	-	827,576	200,164
Membership	558,643	-	558,643	578,576
Gift aid recovery	113,119	-	113,119	128,440
	1,673,855	**-**	**1,673,855**	**1,017,473**

In 2022, all of the income from donations, memberships and legacies was attributable to the unrestricted funds.

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

4. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fees for gardening projects	82,033	-	82,033	85,978
Government and public authority payments	187,189	28,978	216,167	268,517
Charitable grants	-	7,667	7,667	(468)
	269,222	**36,645**	**305,867**	**354,027**

In 2022, £298,135 of the charitable activities income was attributable to the unrestricted fund and £55,892 was attributable to the restricted funds.

5. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from trading activities	39,957	-	39,957	52,352
Sponsorship	3,300	-	3,300	8,400
	43,257	**-**	**43,257**	**60,752**

In 2022, all of income from other trading activities was attributable to the unrestricted fund.

6. Expenditure on Raising Funds

	Activities undertaken directly £	Support costs (Note 8) £	Total Funds 2023 £	Total Funds 2022 Restated £
- Membership	314,663	139,876	454,539	452,113
- Fundraising and publicity	54,614	185,156	239,770	176,837
- Other trading activities	13,304	18,628	31,932	48,965
	382,581	**343,660**	**726,241**	**677,915**

In 2022, £347,142 of the expenditure on raising funds was related to the activities undertaken directly, all of this was attributed to unrestricted funds and £330,773 was related to the support costs.

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

7. Expenditure on Charitable Activities

	Activities undertaken directly	Support costs (Note 8)	Total Funds 2023	Total Funds 2022
	£	£	£	£
- Education and training	568,301	74,612	642,913	596,347
- Heritage Seed Library	365,037	72,465	437,502	378,722
- Research	69,909	16,014	85,923	92,900
- Ryton Gardens	159,419	37,671	197,090	185,635
	1,162,666	**200,762**	**1,363,428**	**1,253,604**

In 2022, £1,088,533 of the expenditure on charitable activities was related to activities undertaken directly, of this £58,747 was attributed to restricted funds only and £165,071 was related to the support costs.

8. Analysis of Support Costs

	Governance & Finance	IT & Human Resources	Premises	Total Support costs 2023	Total Support costs 2022 Restated
	£	£	£	£	£
- Membership	107,848	21,109	10,919	139,876	208,004
- Fundraising and publicity	158,588	21,109	5,459	185,156	100,385
- Other trading activities	13,169	-	5,459	18,628	22,384
- Education and training	-	52,773	21,839	74,612	65,176
- Heritage Seed Library	2,585	31,664	38,216	72,465	57,411
- Research	-	10,555	5,459	16,014	11,962
- Ryton Gardens	-	15,833	21,838	37,671	30,521
	282,190	**153,043**	**109,189**	**544,422**	**495,843**

The 2022 support costs have increased to £495,843 from £450,968 due to the reallocation of the pension net interest amount of £37,045 that was incorrectly allocated in the SOFA in 2022.

Basis of Apportionment of Support Costs

- Governance and Finance costs are apportioned based on income levels.
- IT and Human Resources costs are apportioned pro rata based on staff headcount.
- Premises costs are apportioned pro rata based on the usage of the grounds/offices.

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

9. Analysis of Trustee and Staff Remuneration

	2023	2022
The aggregate payroll costs were:	**£**	**£**
Wages and salaries	1,085,268	990,904
Social security costs	90,477	84,933
Employer's contribution to defined contribution pension scheme	77,266	69,073
Operating costs of defined benefit pension scheme	31,632	34,480
	1,284,643	**1,179,390**

The average number of staff employed by the group during the financial year amounted to:

	No.	No.
Total number of staff:		
Raising Funds	2	2
Charitable Activities	27	30
Support Staff	11	11
	40	43

The Trustees received no remuneration during the year under review. Travelling, subsistence and accommodation expenses were reimbursed to 3 Trustees totalling £752 (2022: £2,421 to 7 Trustees).

During the year, one employee received total emoluments over £70,001 (2022 one over £70,001). In 2023, pension contributions relating to this employee of £5,867 (2022: £6,060) were paid into the auto enrolment pension scheme and nil into the historic defined pension contribution scheme.

The key management personnel of the Charity comprise the Trustees, the Chief Executive Officer and the Executive Team as noted on page 17. The total employee benefits of the key management personnel were £329,934 (2022: £317,851).

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

10. Tangible Fixed Assets

	Fixtures & Fittings	Website	Total
	£	£	£
Group and Charity			
Cost or Valuation			
At 1 January 2023	256,990	87,668	344,658
Additions	11,757	586	12,343
At 31 December 2023	268,747	88,254	357,001
Depreciation			
At 1 January 2023	173,390	1,826	175,216
Depreciation charge	31,572	21,912	53,484
At 31 December 2023	204,962	23,738	228,700
Net Book Value			
31 December 2023	**63,785**	**64,516**	**128,301**
31 December 2022	83,600	85,842	169,442

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

11. Investments

Investments managed by Investment Manager	2023 £	2022 Restated £
Market Value		
At 1 January 2023	937,519	1,488,707
Additions	40,345	215,855
Disposals at opening market value	(362,004)	(537,319)
Realised and unrealised profit on investments	66,032	(229,724)
	681,892	937,519
Cash held by Investment Manager	8,838	4,283
At 31 December 2023	690,730	941,802

The additions/disposals figures above include an initial investment into the cash liquidity fund.
The 2022 split has been reclassified to exclude movements in the cash accounts.

The historical cost of the investment portfolio (excluding cash) at 31 December 2023 was £656,741 (2022 - £990,349)
All the investments are held primarily to provide an investment return for the Charity.

	2023 £	2022 £
Fixed asset investment split		
Equities	478,932	618,489
Fixed Interest – UK	99,224	151,602
Property	17,696	37,749
Alternatives	79,478	129,679
Sterling Liquidity Funds	6,562	-
	681,892	937,519
Cash held by Investment Manager	8,838	4,283
	690,730	941,802

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

The following investments comprise of more than 5% of the value of the total portfolio:

	Market Value (2023)	% of Portfolio	Market Value (2022)	% of Portfolio
ASI Ethical Corp BD (UK Corporate Bonds)	77,938	10.99%	101,662	10.8%
Microsoft Corp Com	39,273	5.54%	-	-

Investments in Group Undertakings

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Shares in group undertakings	-	-	9	9

12. Net income from the subsidiary trading activities

Organic Enterprises Limited is a 100% subsidiary with company number 0178247 whose registered office is Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. It has a share capital of £2. This company has not traded during the period of review.

The results for this subsidiary were as follows:

	2023 £	2022 £
Profit and Loss account		
Turnover	8	363
Cost of sales	-	-
Gross profit/(loss)	8	363
Other income	28,642	31,837
Administrative and other expenses	(11,712)	(13,205)
Net profit prior to gift aid to the Charity	**16,938**	**18,995**
Net assets at 31 December 2023	**7**	**7**

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

Garden Organic Limited is a 100% subsidiary with company number 07269077 and registered office at Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. It has a share capital of £2. This company has not traded during the period under review.

Investments in group undertakings comprise:	**£**	**£**
Organic Enterprises Limited	7	7
Garden Organic Limited	2	2
	9	**9**

13. Debtors

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	**£**	**£**	**£**
Trade debtors	57,277	76,535	51,385	70,137
Amount owed from group undertakings	-	-	16,938	20,671
Other debtors	43,706	41,170	43,706	41,170
Prepayments	16,192	29,198	16,192	29,198
	117,175	**146,903**	**128,221**	**161,176**

14. Creditors: amounts falling due within one year

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	**£**	**£**	**£**
Trade creditors	41,773	57,078	41,794	57,057
Amount owed to group undertakings	-	-	2	2
Other taxation and social security	34,080	36,091	32,479	36,091
Other creditors	10,100	10,100	10,100	10,100
Accruals and deferred income (note 15)	234,785	277,076	233,885	275,549
	320,738	**380,345**	**318,260**	**378,799**

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

15. Deferred income

	£
Deferred income at 1 January 2023	237,992
Released during year	(411,750)
Deferred in 2023	413,336
Deferred income at 31 December 2023	**239,578**

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	**£**	**£**	**£**
Deferred income due within one year	198,849	201,386	198,849	201,386
Deferred income due after more than one year	40,729	36,606	40,729	36,606
	239,578	**237,992**	**239,578**	**237,992**

16. Creditors: amounts falling due after more than one year

	Group		Charity	
	2023	**2022**	**2023**	**2022**
	£	**£**	**£**	**£**
Accruals and deferred income (note 15)	40,729	36,606	40,729	36,606
	40,729	**36,606**	**40,729**	**36,606**

17. Pension Schemes

Defined Benefit Scheme

Garden Organic together with its subsidiary, Organic Enterprises Limited, and other institutions participate in the Mercury Provident Pension Scheme. The assets of the scheme are held separately from those of Garden Organic, being managed by the Mercury Provident Pension Scheme trustee.

On 1 September 2020, Garden Organic's share of assets and liabilities within the scheme were segregated from those of other employers and are now being managed in a separate, stand alone, section – the HDRA Section of the Mercury Provident Pension Scheme (the Scheme).

The scheme was revalued in December 2021 and the value restated in the 2021 Annual return. This valuation is undertaken every three years with the next due in December 2024.

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

Pension benefits are linked to the members' final pensionable salaries and service at their retirement (or date of leaving if earlier). The Trustee of the Scheme is responsible for running the Scheme in accordance with the Scheme's Trust Deed and Rules. The Trustee is required to act in the best interests of the beneficiaries of the Scheme.

There are two categories of Scheme members:

- Deferred members: members who have left pensionable service with benefits which have yet to come into payment.
- Pensioner members: members in receipt of pension.

Future Funding Obligation

The Trustee is required to carry out an actuarial valuation every three years. An actuarial valuation of the Scheme was performed by the Scheme Actuary for the Trustee as at 29 December 2021. This valuation revealed a funding shortfall of approximately £1,928,000 on the assumptions adopted.

The Charity agreed with the Trustee to pay contributions each month towards clearing the shortfall by 30 June 2034. Contributions will increase annually by 5% on each 1 January.

However, the Charity's contribution requirement will be reassessed once the results of the formal actuarial valuation being carried out for the Scheme as at 29 December 2024 are known.

The total cost recognised in the year was as follows:

	2023 £	2022 £
Contributions paid	136,218	129,000
Administrative expenses	(32,173)	(34,264)
Settlements in respect of orphan debt	-	-
Net interest	(37,559)	(37,045)
Recognised in net income/expenditure	**66,486**	**57,691**
Pension revaluation	-	-
Recognised in other gains/losses	**66,486**	**57,691**
Total cost recognised	**(66,486)**	**(57,691)**

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

Amounts recognised in the balance sheet are as follows:

	2023 £	2022 £
Market value of assets held at 31 December 2021 (revaluation due December 2024)	2,197,000	2,197,000
Liabilities to members at 2021	(3,059,000)	(3,059,000)
2022 Change in movement	57,691	57,691
2023 Change in movement	66,486	-
Deficit	**(737,823)**	**(804,309)**

Defined Contribution Scheme

Garden Organic also makes contributions to a defined contribution stakeholder scheme. The pension cost charged to the financial statements in the year in respect of this scheme was £66,486 (2022: £ 57,691). At the end of the year there were no outstanding contributions payable (2022: £nil). The next formal valuation of the scheme is due 29 December 2024.

18. Reserves

The Charity has restated its opening and closing balance sheet and reserves for 2023 in respect of the provisions for liabilities for its defined benefit pension scheme – see note 17.

	Unrestricted funds £	Restricted Funds (note 21) £	Total Funds £
Fund balances at 31 December 2022	157,048	16,200	173,248
Surplus/(deficit) for year	39,581	(10,428)	29,153
Fund balances at 31 December 2023	**196,629**	**5,772**	**202,401**

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

19. Reconciliation of net income/expenditure to net cash flow from operating activities

	2023	2022
	£	£
Net income for reporting period (as per the statement of financial activities)	29,153	(695,264)
Adjustments for:		
Depreciation	53,484	33,397
(Gains)/ losses on investments	(66,032)	229,724
Interest received	(21,343)	(23,257)
Decrease in debtors	29,728	15,627
(Decrease) in creditors	(55,484)	(9,272)
(Decrease) in defined benefit pension scheme liability	(66,486)	(57,691)
Net cash provided by operating activities	**(96,980)**	**(506,736)**

20. Restricted funds – current year

	Balance at 1 January 2023	Movement in Resources & Transfers		Balance at 31 December 2023
	£	£	£	£
Projects:				
Social Therapeutic Horticulture	2,031	-	(512)	1,519
Edible Gardens	-	4,213	(4,213)	-
Tyfi Dyfi Project	7,640	24,765	(32,140)	265
The National Lottery Community Fund	-	7,667	(3,679)	3,988
Children in Need	6,529	-	(6,529)	-
Total restricted funds	**16,200**	**36,645**	**(47,073)**	**5,772**

21. Restricted funds – prior year

	Balance at 1 January 2022	Movement in Resources & Transfers		Balance at 31 December 2022
	£	£	£	£
Projects:				
Edible Gardens	299	(2,568)	2,269	-
Social Therapeutic Horticulture	3,272	-	(1,241)	2,031
Children in Need	14,972	-	(8,443)	6,529
Tyfi Dyfi Project	5,572	58,459	(56,391)	7,640
For Peat's Sake	4,805	-	(4,805)	-
Total restricted funds	**28,920**	**55,891**	**(68,611)**	**16,200**

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

Projects:

Social Therapeutic Horticulture – A project looking at how we can use organic horticulture to improve different people's lives, including carers and young people.

Edible Playgrounds – a partnership with Trees for Cities, encouraging children to grow and eat more fruit and vegetables by providing purpose built veg plots and providing training and advice.

Tyfu Dyfi Project – a multi-partner project running in mid-Wales funded by the European Agricultural Fund for Rural Development and the Welsh Government, demonstrating how communities can be involved with their local food systems.

The National Lottery Community Fund – The Greening Campaign tackles climate change at a community level where everyone is included and everyone has a role to play, guiding communities to grow their own food and raising awareness of the many
benefits of food growing.

Children in Need – this project provides hands-on organic gardening and nature craft sessions for young carers enabling them to take a break from their caring duties. Project delivered in partnership with Young Carer groups in Coventry, Warwickshire and Northamptonshire.

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023 Company Number 02188402

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Tangible fixed assets	128,301	-	128,301	169,442
Investments	690,730	-	690,730	941,802
Current assets	476,888	5,772	482,660	283,264
Current liabilities	(320,738)	-	(320,738)	(380,345)
Creditors amount falling due after more than one year	(40,729)	-	(40,729)	(36,606)
Provisions for liabilities	(737,823)	-	(737,823)	(804,309)
Total net assets	**196,629**	**5,772**	**202,401**	**173,248**

23. Operating lease commitments

At 31 December 2023 the total future minimum lease payments for the Group under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Expiry:		
Within one year	1,618	1,618
Between one and five years	4,450	6,069
	6,068	**7,687**

24. Capital commitments

There were capital commitments of £nil (2022: £nil) at the year end.

25. Related Party Transactions

There are no related party transactions during the period (2022: £nil).

WITH GRATEFUL THANKS

Garden Organic's achievements in 2023 would not be possible without the valued support of a range of funders.

LOCAL AUTHORITIES
Buckinghamshire Council
Cumberland Council
East London Waste Authority
Essex County Council
Falkirk Council
Gloucestershire County Council
Leicestershire County Council
Norfolk County Council
North Somerset Council
Shropshire Council
Staffordshire County Council
Suffolk County Council
Westmorland and Furness Council
Worcestershire County Council

GOVERNMENT
Ministry of Justice HM Prison & Probation Service
Welsh Government

TRUSTS AND FOUNDATIONS
D M & J Wood Trust
Edward and Dorothy Cadbury Trust
Fisherbeck Charitable Trust
Kaye Pemberton Charitable Trust
The Anson Trust
The Cumber Family Charitable Trust
The Organic Family Foundation
The Reed Foundation and The Big Give
The Saintbury Trust
The Stanley Smith (UK) Horticultural Trust
The William Dean Countryside & Educational Trust
William A Cadbury Charitable Trust

CORPORATE SUPPORTERS
Buckingham Nurseries & Garden Centre
Conscious Skincare
First Tunnels
Hampstead Tea
Hedges Direct
Henry Watson Potteries
HotBin
Jongga
Kefirko
Le Manoir Aux Quat'Saisons
Melcourt Industries
Mr Organic
Pro-Grow
River Street Events
Rolawn
Smith's Concrete
The Doyle Collection
Thompson & Morgan
Veolia
Vinceremos Wines
Viridian Nutrition
Waterside Nurseries

OTHER FUNDERS
BBC Children in Need
Caldmore Community Garden
Community Rail Network
Cumbria Action for Sustainability
Groundwork Yorkshire
English Heritage Trust
Learning Through Landscapes
Natural Environment Research Council
The National Lottery Community Fund
Trees for Cities

Garden Organic is incredibly grateful to our volunteers, members and supporters, including those who raise funds through open gardens, seed swaps, gardening group events and more. We also hold a huge debt of thanks to those who remember the charity in their will and through in memory donations.

Garden Organic, Ryton Organic Gardens, Wolston Lane, Coventry, CV8 3LG
membership@gardenorganic.org.uk | Tel: 024 7630 8210
Garden Organic is the working name of the Henry Doubleday Research Association.
Registered Charity in England and Wales (no. 298194) and Scotland (SC046767)

garden organic

THE HENRY DOUBLEDAY RESEARCH ASSOCIATION

England & Wales - Charity number 298104

Accounts

garden organic

Report and Consolidated Financial Statements

FOR THE YEAR ENDED
31ST DECEMBER 2022

GARDEN ORGANIC, THE WORKING NAME OF THE HENRY DOUBLEDAY RESEARCH ASSOCIATION, IS A REGISTERED CHARITY IN ENGLAND AND WALES (NO. 298104) AND SCOTLAND (SC046767)

2022 HIGHLIGHTS

120 ORGANIC GROWING TRAINING SESSIONS DELIVERED TO OVER 1,500 PEOPLE

THE EQUIVALENT OF 83,860 PACKETS OF SEED HARVESTED BY THE HERITAGE SEED LIBRARY

2,660 NEW MEMBERS JOINED OUR MOVEMENT

95% OF RESPONSES TO DEFRA CONSULTATION CALLED FOR A BAN ON THE SALE OF PEAT

MORE THAN 2,000 HOURS OF VOLUNTEER ACTIVITY UNDERTAKEN

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THE TRUSTEES OF GARDEN ORGANIC ("THE CHARITY") ARE CALLED THE BOARD OF TRUSTEES. THEY PRESENT THEIR ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022, TOGETHER WITH THE AUDITED FINANCIAL STATEMENTS FOR THAT YEAR.

'GARDEN ORGANIC' WAS ADOPTED IN OCTOBER 2005 AS THE WORKING NAME OF THE HENRY DOUBLEDAY RESEARCH ASSOCIATION. GARDEN ORGANIC IS A REGISTERED CHARITY IN ENGLAND AND WALES (298104) AND SCOTLAND (SC046767) AND A COMPANY (02188402) LIMITED BY GUARANTEE.

Foreword

2022 was a transformative year. At the start of it we were still in pandemic mode, and indeed the office was closed for most of January 2022. Our AGM timetable was still disrupted, and it was held online in June 2022, just nine months after the previous one in September 2021.

However, by the end of the year, a new normal had been established. The 2023 AGM is restored to its usual place in the year, and will be held at Ryton so that members can see for themselves the new way the charity operates.

Garden Organic is attracting attention and goodwill from a number of key institutions across the UK – and in 2022 we appointed two new Vice-Presidents, Jane Davidson and Pam Whittle, OBE, to help amplify our work in Wales and Scotland respectively.

In 2022 the key word was 'impact'. Garden Organic's board reframed the organisation's strategy, aligning it to the United Nations Sustainable Development Goals, with Goal Number 15 as the guiding force – dedicated to Life on Land:

PROTECT, RESTORE AND PROMOTE SUSTAINABLE USE OF TERRESTRIAL ECOSYSTEMS, SUSTAINABLY MANAGE FORESTS, COMBAT DESERTIFICATION, HALT AND REVERSE LAND DEGRADATION, AND HALT BIODIVERSITY LOSS.

This strategic direction followed on from thorough research conducted with members, staff and wider stakeholders and led by our Chief Executive soon after she was appointed in June 2021.

Garden Organic's Strategy for Impact has four clear themes:

I. Nurturing Land
II. Inspiring People
III. Conserving Genetic Diversity
IV. Sharing Evidence

Under these themes, the board has signed off a series of impact measures, to ensure that our work remains relevant. This impact framework is a first for Garden Organic and has been a major step in modernising the charity.

Like many organisations, we were unable to attract new income streams during the pandemic and we were among the 40% of charities that needed to use our reserves to secure our future.

However, we are now building our capacity to develop new partnerships with funding bodies, in both private and public sectors. The charity continues to have no loans or debts, and our cost base has decreased.

During 2022 we've emphasised our strength in providing demonstration and evidence-based advice in the realms of seed conservation, organic growing and composting. There is much still to do, and many more people and places for us to work with. After a year of defining the impact we can all have by growing in accordance with organic principles, we are well placed to do just that.

Dr Andrew Collins
Chair of Trustees

Introduction

The achievements of the staff and volunteer team during 2022 were impressive, and included:

- Heritage Seed Library expansion resulting in record seed harvest
- Citizen Science project with the UK's Natural Environment Research Council
- Showcasing organic gardening to over 100,000 people with award winning exhibits at Gardeners' World Live shows at Birmingham's NEC and Audley End in Essex
- New impact measures, website and brand
- More community programmes dedicated to composting and organic growing

Our plans for the future include more work with Local Authorities and the Housing Sector, on improvements to local recreation areas, the organic management of public land wherever possible, and development and promotion of sustainable solutions for green and food waste; along with supporting and stimulating more community growing and gardening.

Supported by our wonderful volunteers, we are developing more opportunities to share gardening and composting knowledge in a variety of settings and in collaboration with like-minded organisations. We are steadily increasing our engagement in the nations and regions of the UK, recognising their different characteristics of climate, geography and culture.

For the Heritage Seed Library we intend to curate more varieties in their own localities. Key to this is increasing our number of seed guardians in multiple locations across the UK. We plan to promote genetic diversity by ensuring as many varieties as possible are first conserved, then secured for the future by being grown and distributed more widely amongst domestic and larger scale growers.

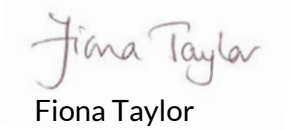
Our evidence and research work is vested in nurturing a strong framework of collaboration with horticultural and academic institutions. We want to enable Masters and PhD students to join with us in the realm of citizen science, with the participation and support of our members. We will publish our research under the name of the Henry Doubleday Research Association.

Our ambitions are matched by a vibrant new brand, exemplified by the new website, designed to give members a more streamlined relationship with the charity. Our friendly team are on hand to answer calls and emails from members, and their warmth is replicated through our digital and printed communications channels, promoting organic growing to the widest possible audience.

Work was undertaken with the Management Team in 2022 to embed our Business Plan 2022-24 ensuring ownership across the charity and identifying six organisational goals.

1. Growing and diversifying our membership
2. Enabling and engaging people in organic growing
3. Conserving important plant genetic material
4. Supporting communities to take positive environmental action
5. Demonstrating how organic growing supports biodiversity
6. Being a good organisation to work for and with

Our work in 2022 has ensured that our rationale is robust, our vision is bold, and we're fit for the future. We know our desire to halt biodiversity loss could not be more relevant.



Fiona Taylor
Chief Executive Office

Board of Trustees' Annual Report

For the year ended 31st December 2022

Objectives and Activities

Garden Organic promotes organic growing and composting, conserves rare seed and conducts scientific research.

Organic practice is the fastest way to maintain and build soil health and allow insect and microbiological life forms to be restored in all growing spaces. With the Sustainable Development Goal 'Life on Land' as our guiding standard, Garden Organic seeks to halt biodiversity loss by championing our five key Principles of Organic Gardening. These are:

1. Build and maintain soil health
2. Encourage biodiversity
3. Use resources responsibly
4. Avoid using harmful chemicals
5. Maintain a healthy growing area

Our objectives are to evidence and distribute our knowledge of organic gardening to our members, to community groups, to domestic and larger scale growers and to decision makers. We know that organic gardening benefits both environmental and human health and so we seek to influence and inform people's growing choices and practices.

In addition, we hold the National Collection of Heritage Vegetables, and aim to ensure as many varieties as possible are distributed to and grown in garden settings via our Heritage Seed Library.

Using the organic approach to gardening and growing, which Garden Organic has been promoting for 65 years, we are well placed to ensure that these benefits can be achieved and enjoyed to their full potential.

OUR VISION IS OF A HEALTHY AND SUSTAINABLE WORLD THAT HAS EMBRACED ORGANIC GROWING.

OUR MISSION IS TO PROMOTE ORGANIC GARDENING, FOCUSING ON INDIVIDUAL, COMMUNITY AND SCHOOL GARDENS THROUGHOUT THE UK. WE WILL USE INNOVATIVE PRACTICES TO INSPIRE AND ENCOURAGE PEOPLE TO GROW ORGANICALLY, COLLABORATING WITH OTHERS TO ACHIEVE THE GREATEST IMPACT.

OUR PURPOSE IS TO GET MORE PEOPLE GROWING ORGANICALLY.

Garden Organic's principal objects, as set down in our Articles of Association are to advance education and science for the public benefit by:

- The improvement of scientific and practical horticulture and agriculture in all their branches through the application of organic methods and principles;
- Research into and the study of organic methods and principles of horticulture and agriculture and the dissemination of the useful results thereof;
- The advancement of awareness and knowledge of ecosystems and our impact on them by demonstrating the value of organic methods on a broad education front, both in the United Kingdom and overseas;
- The preservation and protection of the Charity's property at Ryton Gardens (and/or such other properties as the Company may manage or acquire) and the conservation of the wildlife thereon as a centre or centres for scientific research into the practical application of organic methods of agriculture and horticulture and their influence on the wildlife using the property as their natural habitat and to make the same available for inspection and study by members of the public.

Main Activities

Garden Organic empowers individuals to grow in their own homes, gardens and communities. We demonstrate the positive difference organic growers make in supporting biodiversity. We aim to grow a movement of people and organisations that take practical action to conserve seeds, nurture soil, reduce waste, share organic gardening know-how and join us in campaigning for organic growing methods to the benefit of human and planetary health.

Garden Organic prides itself on its innovative work with individuals and communities ensuring all are able to realise the benefits of organic gardening and growing. Our activities fall broadly into three areas: i) campaigning and publicity, ii) science and research (including seed conservation) and iii) demonstration of organic growing and composting through demonstration gardens, training and community projects.

We are supported by our members, who take part in research through our Citizen Science programme by conducting experiments in their own growing spaces and supplying data back to the charity. Many of our members also support our campaigning work, for example in our activities promoting peat-free growing.

We work collaboratively with a wide range of partner organisations across the voluntary, public and private sectors.

Volunteers

Garden Organic is fortunate to have the support of a large number of volunteers who help the organisation to achieve its goals. We are extremely grateful to our hundreds of seed guardians, gardeners, researchers and community volunteers. Our model is dependent on demonstration – to show people how – and our volunteers bring this to life in numerous ways.

HELEN, RYTON GARDENS VOLUNTEER

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing the Charity's aims and objectives, its performance and in planning future activities.

When reviewing annual performance progress against the agreed business plan, the Trustees considered the range of beneficiaries that Garden Organic works with, both our members and supporters and also the numerous individuals reached through our many charitable activities.

We share practical knowledge about organic gardening which generates health, well-being and environmental benefits to a wide audience.

As a membership organisation, approximately one third of our annual income is received from membership subscriptions. This income is used to fund our work through our agreed strategy and operational activities.

Our members are active supporters of the Charity and partake in research experiments, contribute to our campaigns, and support the dissemination of good organic gardening practice.

Achievements & performance

1. Growing & diversifying our membership

2022 has shown that members are, as ever, the lifeblood of Garden Organic. We ended the year with 21,632 memberships, including 83 local groups and just under 7,000 members of the Heritage Seed Library. During the year we were pleased to welcome 2,660 new members.

We know that these are difficult times for many and have seen a slight reduction in total number of members as a result; however, our member retention and loyalty remain strong.

Organic growing should be an inclusive activity and we want to keep our support open to all; as such we opted to freeze our membership fees for the year despite an increase in our costs. We ask anyone who can donate on top of their subs to do so when they join or renew, so that we can keep fees low for others, and have been heartened by the number of members who have donated.

In response to ongoing concerns around Covid-19, we held our AGM online in 2022, and were pleased to be joined by 90 members who put our experts through their paces during an organic growing question panel.

Towards the end of the year, we asked for feedback on The Organic Way magazine and were encouraged by the responses. Over 1,000 members provided insights which will help shape the magazine in the future. Amongst the feedback we were delighted that 91% of respondents rated the magazine as good or excellent.

2022 also saw a refresh of our brand and visual identity, along with development of our website. Both these projects were carried out based on sound supporter and stakeholder feedback, to ensure we remain relevant and accessible to today's growers.

MASTER COMPOSTER VOLUNTEER, CLARE, SUPPORTING YOUNG GROWERS

As part of the website redevelopment, we will be increasing the tasks members can administer online, but our friendly team will always be at the end of a phone or email for those who prefer to communicate directly.

2. Enabling and engaging people in organic growing

We support people in organic growing in a wide variety of ways, from quick tips on social media, to in depth expert training. Our social media audience grew during the year from 70,000 to 90,000 across all channels following sharing of growing advice, tips, school resources, 'how to' videos and project updates. Towards the end of the year, we shared our first post on TikTok – putting our advice in front of a younger audience.

We continued to broadcast The Organic Gardening Podcast, which now reaches 20,000 listeners a month. Content regularly features our experts and the growing spaces at Ryton.

We published a schedule of organic growing advice through regular columns in gardening magazines, and contacts with the local press, reaching an audience not directly connected to us.

With the easing of Covid-19 restrictions, we were pleased to be able to get out and about at events across the UK. Our community engagement volunteers attended many hundreds of events, from eco fairs to farmer's markets.

We were thrilled to be asked to produce show gardens at Gardeners' World Live at the NEC Birmingham in June, and the Gardeners' World Autumn Fair at Audley End in September. The gardens achieved a Gold and Silver Merit award respectively and were continually busy with visitors enjoying our achievable ideas for an organic, sustainable garden.

Garden Organic training and events returned to a more familiar feel in 2022 with regular tours of our demonstration garden at Ryton, in-person workshops, external talks and events, and a continuation of online talks, webinars and self-guided courses established through 2020/21.

We delivered over 120 workshops, talks, webinars, and events to more than 1,500 beneficiaries. Feedback was positive with attendees reporting a significant increase in confidence following the session, and 95% happy to recommend Garden Organic training to a friend. Attendees appreciated being able to see our advice in action in the demonstration garden, and we were delighted that our tour visitors rated the overall experience 4.9 out of 5.

A FEW OF THE TEAM BEHIND OUR GOLD AWARD-WINNING GARDEN AT GARDENERS' WORLD LIVE

Our online self-guided courses continued to provide flexible training and support options across the UK, with a total of 1,300 people taking online courses across our range of local authority composting support, volunteer training, school resources, and public courses.

2022 saw us expand our online compost support offer to local authorities, with three councils contracting us to provide distance learning through a combination of online talks & self-guided courses for residents, a model we are developing further in 2023.

We also established a rolling programme of train-the-trainer sessions for HM Prison Land Management services with grounds staff attending workshops at Ryton from sites around the country, continued to support schools via the Edible Playgrounds and Food for Life online resources, and delivered horticultural wellbeing sessions to Barcud housing association in Wales.

Our members' advice team was as busy as ever, supporting members with personal, expert responses to their wide-ranging challenges. The most popular topics were vegetable and herb growing, with particular interest in pest and disease management, and composting. Growing perennial vegetables was an emerging theme, with a view of them as a more sustainable option than traditional annual crops.

Within our demonstration garden at Ryton Gardens, the extreme heat of 2022 threw up several challenges. The response of our growing area during this time truly evidenced our advice that soil is the key to plant health and resilience – even in the intense heat we restricted watering to only our containers and anything very newly planted and had very few losses at all.

Within the local area, our relationship with the Salvation Army in Coventry, set up in 2021, flourished. We were able to provide the charity with surplus organic fruit, veg and herbs to use in their cooking and helped them set up their own growing space.

HEAD GARDENER, EMMA, WITH VEG HARVESTED FOR THE SALVATION ARMY

We are proud to represent our members on issues important to organic growers either directly or alongside aligned groups including the Pesticide Collaboration, the Peat NGO Group, the English Organic Forum, the Organic Trade Board, and the Scottish Organic Stakeholder Group.

As part of this we responded to Defra consultations on the Plant Varieties and Seeds Strategy, and on the Use of Peat in Horticulture, encouraging our supporters to respond too. We were pleased to hear that over 95% of responses called for a ban on the sale of peat, sending Defra (in their own words) a 'very clear message'. Alongside this, our For Peat's Sake campaign continued, with the focus on providing practical advice to switch to peat-free.

In March we were glad to see the ban on the sale of metaldehyde slug pellets finally come into force and were featured on Radio 4's The World at One, with practical advice on organic alternatives.

3. Conserving important plant genetic material

At the end of 2022 we were delighted to introduce eight rediscovered varieties into the Heritage Seed Library. These included Metissa Broad bean, an ex-commercial variety that had become unavailable to buy recently and Mike's Yellow Belle tomato, an impressive and productive heirloom variety.

Thanks to generous donations from our members, we were able to expand our team and improve infrastructure at Ryton. New polytunnels and isolation beds really came into their own, with a highly productive growing season on site, resulting in harvesting the equivalent of 83,860 packets across 75 varieties – four times as many packets as we harvested in 2021.

Our top harvests were Wroxton brussels sprout, Beta III carrot, White Belgium carrot, Noon's Close sorrel, and Hong's watercress which account for more than half the amount harvested. While our fantastic Seed Guardians found 2022 a challenging growing year, their efforts combined with ours meant we were able to safeguard 134 crops with fresh seed.

We shared a bumper edition of the seed list with members in December. 175 varieties were available and included a record 36 varieties not made available before. We were particularly pleased to introduce Odin Longstanton leek, an excellent and long ex-commercial variety, as well as a popular lettuce salad mix for the first time.

Outside of the Heritage Seed Library, we have been gathering varieties of comfrey with the aim of gaining National Collection status for comfrey in 2023. This collection is in our demonstration garden and proves an interesting discussion point for visitors, highlighting the benefits of this plant, and the importance of national collections.

ANISH, TENDING TO THE HERITAGE SEED LIBRARY GROW-OUT AREA

4. Supporting communities to take positive environmental action

In 2022 Garden Organic continued to maintain an active presence in communities around the UK, sharing the positive environmental messages of home composting, organic growing, and reducing food waste.

The Knowledge Transfer Team supported more than 350 volunteers representing both their local projects and the wider charity as advocates for organic growing.

We delivered volunteer projects in eleven areas with funding from local and national government, and waste service providers. These areas were: Cumbria, Shropshire, Telford and Wrekin, Staffordshire, Leicestershire, Suffolk, Norfolk, Gloucestershire, North & East Hertfordshire, Dyfi Biosphere and Worcestershire, where we returned to the Let's Waste Less programme after two years. Through the year our volunteers recorded more than 2,000 hours of activity.

As well as supporting these fantastic long-standing projects, we also launched several new ones, including a partnership with Norwich City Council, where we ran over 25 community horticulture-related sessions for residents as part of the '100 Day Challenge', led by Norwich City Council and funded by the UK Government Community Recovery Fund. Sessions inspired and empowered residents to become more engaged with the green spaces in their communities and received fantastic feedback.

Also new to 2022 was a project working with small businesses in Great Yarmouth as part of the European funded FACET project. Through this project we supported small businesses to compost their food waste on site, having a significant impact on waste management in the local area through a new route.

Our Master Gardener project in the Dyfi Biosphere in Wales continued, with workshops and support given in Welsh and English.

In Cumbria we formed a thriving partnership with the local Wildlife Trust to develop the first of many Compost Demonstration Sites. Visitors to Cumbria Wildlife Trust's Gosling Sike site can take inspiration from several different working bins alongside signage explaining the process.

Our work with the next generation of organic growers continued through our partnerships with Learning Through Landscapes, where we provided more than 150 Growing and Cooking Packs to schools around the UK, and as part of the Edible Playgrounds Project with Trees for Cities we supported three Leicester schools with in-depth organic growing advice.

We were also pleased to continue our BBC Children in Need-funded work with Young Carers in a new region (Northamptonshire) where we delivered regular organic growing sessions.

VOLUNTEER MASTER COMPOSTERS IN NORFOLK

5. Evidencing how organic growing supports biodiversity

During 2022 we ran four citizen science experiments with members, to further understanding of organic growing principles and practices. The experiments were:

- Testing a novel bio stimulant for pest control: Participants monitored rocket grown with either a seed treatment or a soil amendment containing frass (droppings collected from maggots fed on food waste!). This contains chitin (a protein that is found in insect casing) and could induce plants to become more resilient to pest damage. This experiment was conducted in collaboration with NIAB (the National Institute of Agricultural Botany).

- Investigating whether location impacts nutrient content of homemade feeds: Working with Coventry University's Centre for Agroecology, Water and Resilience, we tested 100 samples of comfrey and nettle feed made by members at a range of locations, to investigate what factors affected their nutrient content.

- Testing home grown lettuces for the presence of antimicrobial resistant bacteria (AMR): This was a pilot to test the feasibility of using the public to collect microbiological samples from home grown produce. Working with partners at the University of York, people were asked to take samples from home grown lettuce leaves to look for the presence of AMR.

- Assessment of a winter green manure mix: Members grew a mix of green manures specifically curated by Garden Organic and Cotswold Seeds to be more suited to a domestic garden setting and to be easier to incorporate without digging.

We are currently in the process of analysing the results from all four experiments and look forward to sharing findings with members in 2023.

In addition, we carried out a snap survey of how successful people's veg growing was in 2022. The key finding was that some crops normally deemed 'dependable', such as runner beans, produced much lower yields than normal, highlighting the need to diversify the range of crops grown to mitigate against weather extremes.

As well as running these experiments with our members, we started rolling them out to community sites across the UK, to increase access, participation and engagement.

Our members' experiments have been carried out consistently since the charity was founded. This provides vital data that has given rise to organic practices now commonplace in gardens and allotments and informing the advice and guidance we give to growers. To ensure that we continue to deliver world-leading citizen science, we were pleased to receive funding from the National Environmental Research Council to form a Citizen Science Action Group.

RESEARCH MANAGER. ANTON, SOWING SEEDS AT RYTON

This group comprises a unique mix of community gardeners and academics, all with an interest in, and knowledge of, experimentation and co-creative experimental design. The group now meets regularly to collaborate on how our science is run, including what subjects we investigate, how people can participate, and what support we offer.

Partnerships are key to our success in advancing organic growing knowledge through research. Through 2022 we continued to develop our relationships with academic institutes, including York, Warwick and Cranfield Universities; Scotland's Rural Colleges (SRUC) and Dundee Botanic Gardens and University.

Our relationship with Coventry University is particularly strong and we were delighted that two of our horticultural experts, Dr Bruce Pearce and Dr Anton Rosenfeld were appointed as Honorary Research Fellows within the Centre for Agroecology, Water and Resilience.

6. Being a good organisation to work for and with

2022 saw us return to a more stable working environment, post-pandemic. The learning from lockdown periods allowed us to review communication methods and technology provision, identifying how we can build on the positives of home-working whilst overcoming any challenges from a new, hybrid, way of working.

Through trials and feedback, we achieved a balance of in-person staff days, with collaborative workshop and expert talks, and short, frequent online updates to check in and share updates. Most of our team now work at least some time at home, helping to achieve a healthy work/life balance whilst remaining connected and operating as one cohesive team.

To support this new way of working, a detailed IT review was launched, with upgrades planned for 2023 to bring about improvements and efficiencies across the organisation.

We maintained our Bronze Thrive at Work award, in recognition of our commitment to the health and wellbeing of our team and began working towards the Silver Award which we hope to achieve in 2023.

Increasing the diversity of our team and those we work for and with remains a priority. In 2022 we introduced blind recruitment – with all personal information and identifiers removed – to eliminate any risk of unconscious bias during our recruitment process. We are also in the process of broadening out the fruit, veg and plants that we provide advice on, to support and reflect the rich diversity of UK growing spaces.

Garden Organic benefits from the time and efforts of very many volunteers who support the charity

APPRENTICE, TOM, AT RYTON GARDENS

both at our Head Office at Ryton Gardens, and across the country in our outreach projects. We are incredibly grateful for this support, and simply would not be able to achieve all we do without it.

Our outreach volunteering programmes continued to feel the effects of the pandemic in the preliminary stages of 2022, taking some time to get back to a full programme of in-person events and meetings.

For many, the transition back to face-to-face activity was daunting following such a prolonged period without it, so we focused on supporting this transition, and were delighted to see an increase in representation at public talks and events by the end of the year.

We have always known our community volunteer work holds enormous potential to support people to grow and compost sustainably so we took time in 2022 to consult with existing and potential new volunteers to identify ways to expand this work across the whole of the UK.

Financial Review

2022 was a year the charity needed to invest in order to be fit for future and build a much-needed pipeline of new income, which had dwindled drastically through the preceding years, compounded by the pandemic. The charity has no loans, creditors have not increased and there are no debts.

A comprehensive review was undertaken and a budget set that would increase the charity's capacity for income generation. This was the start of a three-year business plan, which began in the final months of the pandemic, in early 2022, and focused on delivering impact, income and influence.

Investment was made in business development in order to ramp up partnerships for impact in communities; in our science department in order to increase the footprint and operations of the Heritage Seed Library; and in our marketing and membership function through the development of a new brand and website. The Trustees are confident that this approach will succeed over the life of the three year business plan.

In 2023 we are reaping the benefits of the expenditure made last year. Our profile is raised, our website portrays a confident charity dedicated to all aspects of organic growing, and our Heritage Seed Library team was expanded and subsequently had its best year on record for seed production.

By investing in key staff and associates across our communities and membership teams, we've built a pipeline for partnership opportunities with major funders such as corporates and local authorities, and have introduced new processes resulting in more donations.

Alongside this, controls were in place to reduce operational spend in other areas, for example in challenging all our supplier contracts to ensure best value, reducing Senior Management support staff, and reviewing regular payments to ensure unused subscriptions and software were cancelled. In 2023 we are now benefitting from a reduced cost base. However, our exposure to the markets in 2022 via our investment portfolio has meant that we've seen a decline in our portfolio value as at the time of writing this report.

CLIMBING FRENCH BEAN 'BREJO' FROM THE HERITAGE SEED LIBRARY

In addition, our fundraised income projections for 2022 included a large legacy which, together with two others, did not arrive within the anticipated timeframe. These totalled £130,000 and arrived in Spring 2023. Legacies are so important to Garden Organic, enabling us to safeguard organic growing principles held so dear by our members, and hand them on to future generations.

So, with income down, investment portfolio losses, a planned expenditure on operations to improve the future outlook, and the payment for our defined benefit pension scheme, we finished 2022 with an unrestricted deficit of (£645,499) (2021 – unrestricted surplus of £173,233).

Our unrestricted funds balance at the end of the year is £157,047 (2021 - £839,590). This includes a liability towards our defined benefit pension scheme. The Charity has agreed a payment schedule with the trustees of the pension scheme and believes that the payments for this liability can be met out of future income streams, although it is noted this puts significant pressure on the annual budgeted expenditure.

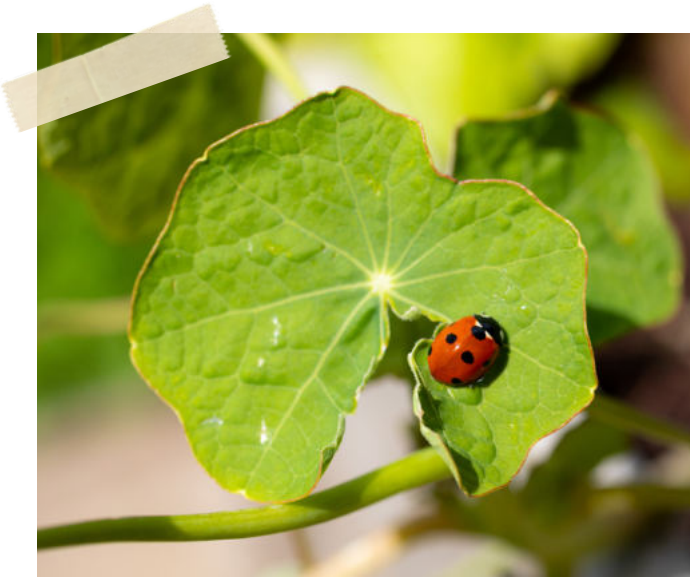
The payments for this liability increase 5% each January with the portfolio being revalued every three years (the previous valuation being December 2021).

Our net current assets position ended the year at a deficit of (£97,083) (2021 surplus of £129,857). The accounting policies, under which the financial results are prepared, are included in note 1 to the accounts.

Unrestricted Reserves

Reserves are needed to bridge the gap between the spending and receiving of resources over time. They also enable the Charity to cover unplanned emergency expenditure and to fund activities that would not happen otherwise. The Trustees annually review the Charity's reserves policy and agree that a general reserve of £500,000 is required, which is approximately equal to three months unrestricted, non-trading expenditure, since we believe this would usually be sufficient to cover any emergency requirements.

In order to meet the reserves requirements noted above, the Charity must consider its available funds. The Charity uses the Charity Commission guidance and calculates these available funds by taking its unrestricted, undesignated funds and excludes its fixed asset investments and adds back its pension liability. This means at 31 December 2022, the Charity has available funds of £18,697 (2021 - £171,896) in order to meet its reserves.



LADYBIRD ON NASTURTIUM LEAF, RYTON GARDENS

Trustees are aware that by using the above formula they do not have sufficient available funds to meet the reserves policy. It was agreed in early 2022 that a new three-year business plan would be executed requiring investment in years one and two towards growth in year three onwards, focusing on investment in the rebrand, website and internal strategies and resourcing around income generation and increased donations and membership engagement.

Restricted Reserves

Restricted income remains central to the work of Garden Organic. At the end of the year, we held restricted reserves of £16,200 (2021 - £28,920), which are not available for general use, but are put aside for specific projects. During the year, we continued to run our restricted activities to further the Charity's work in a variety of projects whilst developing opportunities for new funding.

The award of these restricted funds will enable Garden Organic to do more work than we would otherwise be able to do.

Investments

Garden Organic has an investment portfolio managed by abrdn (formerly Aberdeen Standard Capital). The Investment Committee is made up of four Trustees and meets quarterly. The performance is benchmarked against those held in similar ethical portfolios.

Regular calls are set up between the Investment Committee and the Charity's investment fund manager at abrdn. The whole Board of Trustees monitors future plans for the investment portfolio. Adopting a pragmatic approach in the longer-term interests of the Charity is critical given the rapidly changing operating environment and, at the time of writing, the downbeat economic outlook. Further information on the Charity's investment holdings can be found in note 11 to the accounts.

Fundraising

Garden Organic is registered with the Fundraising Regulator and as such follows its rules regarding Charity fundraising. We ensure that any fundraising from the general public, including from our members and supporters, is transparent and responsible. We have processes in place to ensure our fundraising is not overly intrusive and does not put potential donors under undue pressure, particularly those who may be more vulnerable.

All fundraising is carried out by our own employees – we do not use third parties to raise funds on our behalf. We continually monitor and review our fundraising methods and can confirm that we received no complaints in 2022 (2021 – nil).

Pensions

Garden Organic offers a defined contribution pension scheme to all of its employees.

COLLEAGUES ALICE AND SHEM AT RYTON GARDENS

We previously offered our staff a multi-employer defined benefit pension scheme, which closed to future accrual in 2008.

This scheme is in deficit, with our financial liability reflected on the balance sheet. Further details can be found in note 16 to the accounts. This liability was revalued in December 2021 and the year-end report restated accordingly. The next valuation will be December 2024.

Going Concern

Whilst the Charity's operations and finances have undoubtedly been impacted by the pandemic and economic conditions in the UK during 2022, the Charity continues to adapt to the changing circumstances and deliver against its charitable objectives.

The Trustees have reviewed their future plans and believe they have sufficient resources to continue as a going concern.

Structure, governance and management

Garden Organic is governed by its Articles of Association. These were updated in 2021 and adopted by the membership on 17th September 2021. Garden Organic is a company limited by guarantee. The Board of Trustees is responsible for the overall governance of the Charity.

Board of Trustees

Trustees are elected by the membership or co-opted by the Board, where a skills gap is identified. The total number of Trustees may not exceed eleven and each may serve a maximum of three terms of office, with each term being for a period of three years. All Trustees must be members of Garden Organic. There is an annual invitation to the membership to put themselves forward to join the Board of Trustees.

New Trustees undergo an induction process, meeting fellow trustees and senior members of staff. Relevant information on the Charity, the role of a trustee and other background information that is considered useful by the Chair and Chief Executive is shared with them. They are also encouraged to attend new trustee training. New Trustees are encouraged to join working groups or committees, depending on their skills and experience and to visit the Charity's activities in action.

The Board of Trustees meets together formally at least four times a year, to discuss the strategic plan, to consider performance and policies and to manage the overall governance of the Charity. Topics discussed during the year included finance, strategy, risk, governance, performance, policies, the following year's budget and the business plan.

SOPHIE WITH COLLEAGUES AT RYTON GARDENS

The Trustees who served during the period up to the date of this report are as follows:

- Chair: Margaret Eyre (resigned 25th June 2022 after serving full term of office)
- Acting Chair: Dr Andrew Collins
- Vice-Chair: Keith Walker (resigned 13th January 2022)
- Vice-Chair: Adam Alexander
- Vice-Chair: David Robinson
- Treasurer: Steve Howell (resigned 25th June 2022 after serving full term of office)
- Treasurer: Keith Arrowsmith
- Liam Gaffney (resigned 25th June 2022)
- Marjan Bartlett-Freriks (resigned 25th June 2022)
- Amanda Sandford
- Emma Sayer
- Angela Wright (appointed 25th June 2022)
- Joe McIndoe (appointed 25th June 2022)
- Rhiannon Davies (appointed 25th June 2022)
- Mark Mitchell (appointed 20th October 2022)

Executive Team

The Board of Trustees works closely with the Chief Executive and Executive Team to ensure that the Charity is managed effectively.

The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing policies agreed by the Board of Trustees. The Executive Team assists the Chief Executive and meet at least monthly throughout the year.

The Executive Team who served during the period up to the date of this report are as follows:

- Fiona Taylor, Chief Executive
- Dr Bruce Pearce, Director of Horticultural Science
- Colette Bond, Director of Horticultural Engagement
- Hannah Rogers, Director of Membership, Marketing and Communications
- Joanne Ford, (appointed July 2022) Director of Finance and Corporate Resources
- Julie Court, (resigned 27th May 2022) Chief Operating Officer and Company Secretary

Staff

Garden Organic aims to be an organisation where people feel part of a team and work together for a shared purpose. Staff meetings are held regularly, with reports from the Executive and Management Teams on matters both strategic and financial, and with work updates from colleagues as well as health and well-being information.

Notes are taken and circulated to all staff, including those who are not based at the Charity's Head Office or not able to attend.

Garden Organic supports equal opportunities and has a policy of recruitment and promotion on the basis of aptitude and ability without discrimination.

MARCIN, PLANTING OUT HERITAGE SEED LIBRARY ONIONS

We are proud to be a Disability Confident Employer and endeavour to make our sites as accessible as possible. Garden Organic employs people with disabilities and supports people with learning or physical difficulties, or special educational needs, with their organic growing.

Pay policy for key management personnel

The Trustees consider the Board of Trustees and the Executive Management Team make up the key management personnel of the Charity. They are in charge of directing and controlling, running and operating the Charity.

All Trustees give their time freely and no Trustee received remuneration in the year. Details of their expenses are disclosed in note 9 to the accounts.

The Board of Trustees approve the overall salary policy. They set the pay for the Chief Executive and work with the Chief Executive to set the salaries of the Executive Team. They benchmark salaries and benefits against pay levels for roles in similar not-for-profit organisations, adjusting for any variation in the level of responsibility within the role.

Group structure

The Charity has a wholly owned subsidiary, Organic Enterprises Limited. The subsidiary carries out trading activities to raise funds which it 'gift aids' to the Charity, and during the financial year it made an operating profit of £18,995 (2021: £36,059).

The Charity has another wholly owned subsidiary, Garden Organic Limited. This is a dormant company.

Other than the subsidiary companies, the Charity does not have any other related parties and therefore has no related party transactions to disclose.

Committees & subsidiary boards

The Board of Trustees delegates the exercise of certain powers in connection with the management and administration of the Charity as set out below. Regular reporting back to the Board of Trustees controls this. The whole Board of Trustees makes all significant decisions on recommendations from the committees and working groups.

Finance Committee

The Finance Committee comprises Trustees who are independent of the management and free of any relationship that, in the opinion of the Board of Trustees, would interfere with the exercise of independent judgement as members of the Committee.

HARVESTING HERITAGE SEED LIBRARY TOMATOES FOR SEED SAVING

The Committee meets at least four times a year. It is responsible for overseeing and reviewing regularly all financial aspects of the Charity's activities, including its operational and strategic plans, so as to ensure its short and long term viability, and communicating these matters to the Board of Trustees in a timely manner.

Investment Committee

The Committee is made up of Trustees who are independent of the management. It meets quarterly and is responsible for overseeing the investment manager and reviewing the Charity's investment performance. This Committee is made up of the same Trustees who serve on the Finance Committee.

Audit and Risk Committee

The Audit and Risk Committee is made up of Trustees who are independent of the management. It meets quarterly and is responsible for overseeing and reviewing regularly the effectiveness of the governance, internal control, risk management and compliance systems, as well as liaising with the external auditors independently from management.

Communications Committee
The Communications Committee is made up of Trustees who are independent of the management. The Committee advises on marketing and communications to both members, supporters and the wider public, including campaigns, brand communications and digital outreach.

Horticultural Committee
During 2022 the Horticultural Committee was established, but the inaugural meeting was set for Spring 2023. The Horticultural Committee is made up of Trustees who are independent of the management. The Committee advises on science and research, the Heritage Seed Library, organic growing demonstration, advice and community outreach.

Organic Enterprises Limited Board
The Organic Enterprises Limited Board is made up of Trustees, Executive Team members and independent Directors. This Board acts "at arm's length" from the Charity. It meets at least three times a year and is responsible for overseeing the Charity's commercial and trading activities with the aim of generating a profit to be 'gift aided' to the Charity.

Commercial Committee
The Commercial Committee is made up of the same Trustees who sit on The Organic Enterprises Board, and advises the charity in commercial matters.

Garden Organic Limited Board
Garden Organic Limited's Board is made up of one Trustee. Since this company does not trade, its Board meets only once per year.

Risk Management
The Board of Trustees, working with the Senior Management Team, oversee the Charity's risk management processes.

ALLIUM SEED HEADS DRYING IN THE HERITAGE SEED LIBRARY

Risk registers are maintained across the Charity to monitor risk and, where possible, to identify mitigating actions which reduce the impact of adverse events.

These registers include strategic, operational and project risks such as income generation, expenditure budgets, legal compliance and external communications. Risks are evaluated and scored for likelihood, financial impact, reputational impact and management tolerance, and mitigating actions are put in place. The risk registers are reviewed by the Management Team, with high-scoring and strategic risks reviewed quarterly by the Audit and Risk Committee and biannually by the Board of Trustees.

This work identifies a number of strategic risks which the Charity is managing. These include financial risks, such as the reduction in the Charity's income and increasing costs. We are focusing on our income generation activities and identifying potential alternative sources of income. We are continuing to closely monitor our financial results against our budgets, with the aim that our expenditure is kept in line with our income.

The most significant non-financial risks facing the Charity are those that potentially impact our reputation. We communicate with our members and wider supporters using both traditional and digital media as appropriate and as budgets allow.

During the latter part of 2021 and through 2022, we focused on our reputation through extensive research with members and stakeholders. We then developed our new brand which was realised through our new website and has been rolled out through our digital channels first, with printed materials, including The Organic Way, following in early 2023.

We continually update our website to be the expert source of on-line organic horticultural information. We apply our ethics policy to review any potential new relationships with donors, suppliers and partners.

The Charity also recognises the risks posed by COVID-19 and in particular, its impact on the staff and charitable delivery, and which affected operations in early 2022.

Charity Governance Code

The Board has made the decision to follow the Charity Governance Code which sets out the principles and recommended good practice for effective governance in charities. The Board is looking to improve diversity in its trustee recruitment process which has yielded some younger board members and a wider range of experience and skills.

In 2022, the Charity continued to update its governing documents and policies and also reviewed role descriptions for trustee roles.

HERITAGE SEED LIBRARY RUNNER BEAN, 'SUNSET'

Auditors

A resolution for the re-appointment of Azets Audit Services as auditors will be proposed at the forthcoming Annual General Meeting.

Statement of Trustees' Responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities (Statement of Recommended Practice (Charities SORP (FRS 102));
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

PRICKING OUT SEEDLINGS IN THE HERITAGE SEED LIBRARY

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102)).

By Order of the Board of Trustees

Andrew Collins

Dr Andrew Collins, Chair of Trustees
Date: 17th May 2023

Reference and Administrative Details

As at 31 December 2022, Company Number 02188402

The following details are current at the date of signing the accounts:

Patron: H.R.H. The Prince of Wales, KG, KT, GCB

President: Professor Tim Lang, PhD, FFPH

Vice-presidents:

- Jane Davidson
- Pam Whittle OBE
- Raymond Blanc OBE
- Susan Hampshire
- Thelma Barlow

The Board of Trustees:

- Dr Andrew Collins (Chair)
- Keith Arrowsmith (Treasurer)
- Angela Wright
- Adam Alexander
- Rhiannon Davies
- Joe McIndoe
- David Robinson
- Amanda Sandford
- Dr Emma Sayer
- Mark Mitchell

Chief Executive: Fiona Taylor
Executive Team:

- Colette Bond (Dir. of Horticultural Engagement)
- Joanne Ford (Dir. of Finance & Corporate Resources)
- Dr Bruce Pearce (Dir. of Horticultural Science)
- Hannah Rogers (Dir. of Membership & Communications)

Registration Numbers:
Charity Commission in England & Wales 298104
Office of the Scottish Charity Regulator SC046767
Companies House 02188402

Registered office: Ryton Organic Gardens, Ryton on Dunsmore, Coventry, CV8 3LG

HAND-PACKING IN THE HERITAGE SEED LIBRARY

Charity Advisors:

Auditors: Azets Audit Services Ltd
Chartered Accountants
2nd Floor, Regis House, 45 King William Street, London, EC4R 9AN

Solicitors: Lodders Solicitors LLP
Number Ten, Elm Court, Stratford upon Avon, Warwickshire, CV37 6PA

Bankers: Lloyds TSB
Southpoint House, Harcourt Way, Meridian Business Park, Leicester, LE19 1WF

Independent Auditor's Report to the Trustees and Members

As at 31 December 2022, Company Number 02188402

Opinion

We have audited the financial statements of Garden Organic (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charitable Parent Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report incorporating the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the groups and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

John Howard (*Senior Statutory Auditor)*
For and on behalf of Azets Audit Services
Statutory Auditors
2nd Floor, Regis House
45 King William Street
London
EC4R 9AN

Date: 18 May 2023

Consolidated Statement of Financial Activities

As at 31 December 2022, Company Number 02188402

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from					
Donations, membership and legacies	**3**	1,017,474	-	1,017,474	1,415,873
Charitable activities	**4**	298,135	55,892	354,027	209,933
Other trading activities	**5**	60,752	-	60,752	72,507
Investments		23,257	-	23,257	22,120
Other income		10,470	-	10,470	3,304
Total		**1,410,088**	**55,892**	**1,465,980**	**1,723,737**
Expenditure					
Raising funds	**6**	641,052	-	641,052	737,650
Charitable activities	**7**	1,194,705	58,717	1,253,422	1,060,320
Total		**1,835,757**	**58,717**	**1,894,474**	**1,797,970**
Net Income/(Expenditure)		**(425,669)**	**(2,826)**	**(428,495)**	**(74,233)**
Transfers between funds		**9,894**	**(9,894)**	**-**	**-**
Net movement in funds		**(415,775)**	**(12,720)**	**(428,495)**	**(74,233)**
Net losses on investments	**11**	(229,724)	-	(229,724)	164,346
		(645,499)	**(12,720)**	**(658,219)**	**90,113**
Actuarial (losses) on defined benefit pension schemes	**17**	(37,045)	-	(37,045)	324,000
		(682,544)	**(12,720)**	**(695,264)**	**414,113**
Reconciliation of funds					
Total funds brought forward		839,591	28,920	868,510	454,397
Total funds carried forward	**18**	**157,047**	**16,200**	**173,246**	**868,510**

All of the results are from continuing activities and include all gains and losses recognised in this year and last.

Unrealised gains on investments have been included in the statement of financial activities as required by the Statement of Recommended Practice "Accounting and Reporting by Charities"

The deficit for the year for Companies Act purposes comprises the net incoming resources for the year plus realised losses of (£9,286) – (2021 - £70,385) on investments and was (£474,826) – (2021– £320,152).
The notes on pages 30 - 46 form part of these financial statements.

Consolidated and Charity Balance Sheets

As at 31 December 2022, Company Number 02188402

		Group		Charity	
		2022	2021	2022	2021
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets	**10**	169,444	109,505	169,444	109,505
Investments	**11**	941,802	1,529,694	941,802	1,529,703
		1,111,246	1,639,199	1,111,246	1,639,208
Current assets					
Debtors	**13**	146,902	162,527	161,175	184,039
Cash at bank and in hand		136,361	355,007	120,533	332,738
		283,263	517,534	281,708	516,777
Creditors: Amounts falling due within one year	**14**	(380,346)	(387,677)	(378,800)	(386,929)
Net current assets		(97,083)	129,858	(97,092)	129,848
Total assets less current Liabilities		1,014,163	1,769,057	1,014,154	1,769,057
Creditors: Amounts falling due after more than one year	**16**	(36,606)	(38,546)	(36,606)	(38,546)
Provisions for liabilities	**17**	(804,309)	(862,000)	(804,309)	(862,000)
Net assets		**173,248**	**868,511**	**173,239**	**868,511**
Reserves	**18**				
Restricted funds		16,200	28,920	16,200	28,920
Unrestricted funds:					
- Designated funds		-	-	-	-
- other charitable funds		157,048	839,590	157,039	839,590
		173,248	**868,510**	**173,239**	**868,510**

The financial statements were approved by the Board of Trustees on 17/05/2023 and signed on their behalf by:-

Keith Arrowsmith
Honorary Treasurer

The notes on pages 30 - 46 form part of these financial statements.

Consolidated Cash Flow Statement

As at 31 December 2022, Company Number 02188402

	Notes	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	**19**	(506,735)	(168,416)
Cash flows from investing activities			
Interest income		23,257	22,120
Purchase of tangible fixed assets		(93,335)	(17,948)
Proceeds from sale of investments		885,117	947,123
Purchase of investments		(526,949)	(937,191)
		288,091	14,104
Change in cash and cash equivalents in the year		**(218,644)**	**(154,312)**
Cash and cash equivalents at the beginning of year		355,007	509,319
Cash and cash equivalents at the end of the year		**136,363**	**355,007**

Analysis of cash and cash equivalents	**31 December 2022 £**	**31 December 2021 £**
Cash and cash equivalents at the end of the year	**136,361**	**355,007**

The notes on pages 30 - 46 form part of these financial statements.

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

1. Accounting policies

a) General information and basis of preparation

Garden Organic (Registered as the Henry Doubleday Research Association) is a charitable company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the registered office is Ryton Organic gardens, Ryton on Dunsmore, Coventry, CV8 3LG. The nature of the Charity's operations and principal activities are given within the Trustees' Annual Report.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2016 and Charities and Trustee Investment (Scotland) Act 2005.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The actuarial liability for the defined benefit pension scheme is undertaken every three years, with the next valuation due December 2024.

b) Basis of consolidation

These financial statements consolidate the results of the Charity and its wholly owned subsidiaries Organic Enterprises Limited and Garden Organic Limited on a line-by-line basis in accordance with FRS 102 section 9 and the SORP (FRS 102) section 24.

Details of the subsidiaries are given in note 12 of the financial statements.

A separate statement of financial activities for the charitable company has not been present because the charitable company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

c) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charitable company to be able to continue as a going concern.

d) Funds

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

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – these are funds that have been set aside by the trustees for particular purposes.

e) Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Membership subscriptions are accounted for on an accruals basis providing an allowance for deferred income for subscriptions received in advance.

Legacy income has been accounted for on the basis of cash received, or where receipt of written confirmation of the Charity's entitlement to a legacy has provided certainty of receipt.

Income from the Job Retention Scheme has been accounted for on an accruals basis.

Income from grants, including capital grants, is included in incoming resources when these are receivable unless entitlement is conditional on the delivery of a specific performance by the Charity. Where donors impose conditions that must be met before the Charity has unconditional entitlement, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Donations are accounted for when received and treated according to the donor's wishes. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

f) Expenditure

Expenditure is accounted for on an accruals basis. Any irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

g) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, or lease period if shorter, as follows:-

Fixtures and fittings	10% to 25% straight line

Assets are only capitalised if cost is greater than £1,000.

h) Fixed asset investments

Investments held as fixed assets are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

i) Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

k) Creditors

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

l) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

m) Pension costs

During the year, the Charity contributed to a defined contribution stakeholder scheme available to all. The assets of the scheme are held separately from those of the company in independently managed funds. The pension costs charge represents contributions payable by the Charity to the funds.

The Charity also contributed to a multi-employer defined benefit pension scheme for certain individuals. This scheme was closed to future accruals on 31 December 2008. See note 17.

n) Taxation

The charitable company 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 charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II 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.

o) Finance and operating leases

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

Rentals under operating leases are charged against income on a straight-line basis over the period of the lease.

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

p) Judgement and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumption about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experiences and other factors that are considered relevant.

Accounting estimates and assumptions

(i) *Multi-employer defined benefit pension scheme*

The Charity has an obligation to pay a deficit funding arrangement in respect of the multi-employer defined benefit pension scheme. The deficit is calculated based on an actuarial estimation of the liability and the principal assumptions are included in note 17. The present value of the obligation depends on a number of factors including the RPI rate and the discount rate on corporate bonds. This deficit is valued every three years.

(ii) *Useful economic lives of tangible assets*

The annual depreciation charge of tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 11 for the carrying amount of the fixed assets, and note 1(g) for the useful economic lives for each class of assets.

2.	**Net income/(expenditure) for the year:**	**2022**	**2021**
		£	**£**
	This is stated after charging:		
	Depreciation on owned tangible fixed assets	33,397	28,017
	Operating lease rentals – Plant and machinery	1,618	4,116
	Auditors' remuneration – audit services (Charity: £9,110)	9,973	10,300

3. Income from Donations, Membership and Legacies

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2022 £**	**Total Funds 2021 £**
Donations and gifts	110,293	-	110,293	174,237
Legacies	200,164	-	200,164	511,764
Membership	578,576	-	578,576	585,822
Gift aid recovery	128,440	-	128,440	144,050
	1,017,474	**-**	**1,017,474**	**1,415,873**

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

4. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fees for gardening projects	85,978	-	85,978	52,889
Government and public authority payments	210,058	58,459	268,517	141,676
Charitable grants	2,100	(2,568)	(468)	15,368
	298,135	**55,892**	**354,027**	**209,933**

5. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from trading activities	52,352	-	52,352	71,107
Sponsorship	8,400	-	8,400	1,400
	60,752	**-**	**60,752**	**72,507**

6. Expenditure on Raising Funds

	Activities undertaken directly £	Support costs (Note 8) £	Total Funds 2022 £	Total Funds 2021 £
- Membership	244,109	183,568	427,677	411,510
- Fundraising and publicity	76,452	89,768	166,219	279,548
- Other trading activities	26,581	20,574	47,156	46,592
	347,142	**293,910**	**641,052**	**737,650**

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

7. Expenditure on Charitable Activities

	Activities undertaken directly	Support costs (Note 8)	Total Funds 2022	Total Funds 2021
	£	£	£	£
- Education and training	531,171	65,176	596,347	473,583
- Heritage Seed Library	321,311	57,229	378,540	343,450
- Research	80,938	11,962	92,900	85,405
- Ryton Gardens	155,113	30,521	185,635	157,882
	1,088,533	**164,889**	**1,253,422**	**1,060,320**

8. Analysis of Support Costs

	Governance & Finance	IT & Human Resources	Premises	Total Support costs 2022	Total Support costs 2021
	£	£	£	£	£
- Membership	163,109	10,396	10,063	183,568	155,034
- Fundraising and publicity	70,874	13,862	5,031	89,768	133,082
- Other trading activities	12,078	3,465	5,031	20,574	20,436
- Education and training	-	45,051	20,125	65,176	63,618
- Heritage Seed Library	1,218	20,793	35,219	57,229	47,122
- Research	-	6,931	5,031	11,962	6,984
- Ryton Gardens	-	10,396	20,125	30,521	24,692
	247,279	**110,894**	**100,626**	**458,799**	**450,968**

Basis of Apportionment of Support Costs

- Governance and Finance costs are apportioned based on income levels.
- IT and Human Resources costs are apportioned pro rata based on staff headcount.
- Premises costs are apportioned pro rata based on the usage of the grounds/offices.

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

9. Analysis of Trustee and Staff Remuneration

	2022	2021
The aggregate payroll costs were:	**£**	**£**
Wages and salaries	990,904	888,360
Social security costs	84,933	71,607
Employer's contribution to defined contribution pension scheme	69,073	56,024
Operating costs of defined benefit pension scheme	34,480	58,000
	1,179,390	**1,073,991**

The average number of staff employed by the group during the financial year amounted to:

	No.	No.
Total number of staff:		
Raising Funds	2	2
Charitable Activities	30	29
Support Staff	11	14
	43	45

The Trustees received no remuneration during the year under review. Travelling, subsistence and accommodation expenses were reimbursed to 7 Trustees totalling £2,421 (2021: £2,871 to 5 Trustees).

During the year, one employee received total emoluments over £60,001 (2021 nil over £60,001). In 2022, pension contributions relating to this employee of £6,060 (2021 nil) were paid into the auto enrolment pension scheme and nil into the historic defined pension contribution scheme.

The key management personnel of the Charity comprise the Trustees, the Chief Executive Officer and the Executive Team as noted on page 23. The total employee benefits of the key management personnel were £317,851 (2021: £267,749).

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

10. Tangible Fixed Assets

	Fixtures & Fittings & Total	Website	Total
	£	£	£
Group and Charity			
Cost or Valuation			
At 1 January 2022	251,324	-	251,324
Additions	5,667	87,668	93,335
Disposals	-	-	-
At 31 December 2022	256,991	87,668	344,660
Depreciation			
At 1 January 2022	141,819	-	141,819
Depreciation charge	31,571	1,826	33,397
Disposals	-	-	-
At 31 December 2022	173,390	1,826	175,216
Net Book Value			
31 December 2022	**83,601**	**85,842**	**169,444**
31 December 2021	109,505	-	109,505

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

11. Investments

Investments managed by Investment Manager	2022 £	2021 £
Market Value		
At 1 January 2022	1,529,694	1,375,280
Additions	526,949	937,191
Disposals at opening market value	(485,117)	(947,122)
	1,571,525	1,365,348
Realised and unrealised profit on investments	(229,724)	164,346
Transfer to Garden Organic	(400,000)	
At 31 December 2022	941,802	1,529,694

The additions/disposals figures above include an initial investment into the cash liquidity fund.

The historical cost of the investment portfolio (excluding cash) at 31 December 2022 was £1,158,813 (2021 - £1,395,226). All the investments are held primarily to provide an investment return for the Charity.

	2022 £	2021 £
Fixed asset investment split		
Equities	618,489	989,387
Fixed Interest – UK	151,602	157,290
Property	37,749	55,745
Alternatives	129,679	186,285
Sterling Liquidity Funds	-	100,000
	937,519	1,488,707
Cash held by Investment Manager	4,283	40,987
	941,802	1,529,694

The following investments comprise of more than 5% of the value of the total portfolio:

	Market Value (2022)	% of Portfolio	Market Value (2021)	% of Portfolio
ASI Ethical Corp BD (UK Corporate Bonds)	123,665	8.2%	101,622	10.8%

Investments in Group Undertakings

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Shares in group undertakings	-	-	9	9

12. Net income from the subsidiary trading activities

Organic Enterprises Limited is a 100% subsidiary with company number 0178247 whose registered office is Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. During the year it was the sole trading subsidiary with the principal activities of the production and distribution of certain publications and retail activities not connected to usual Charity operations.

The results for this subsidiary were as follows:

	2022 £	2021 £
Profit and Loss account		
Turnover	363	-
Cost of sales	-	-
Gross profit/(loss)	363	-
Other income	31,837	56,387
Administrative and other expenses	(13,205)	(20,328)
Net profit prior to gift aid to the Charity	**18,995**	**36,059**
Net assets at 31 December 2022	**7**	**7**

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

Garden Organic Limited is a 100% subsidiary with company number 07269077 and registered office at Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. It has a share capital of £2. This company has not traded during the period under review.

Investments in group undertakings comprise:	**£**	**£**
Organic Enterprises Limited	7	7
Garden Organic Limited	2	2
	9	**9**

13. Debtors

	Group		Charity	
	2022	**2021**	**2022**	**2021**
	£	**£**	**£**	**£**
Trade debtors	76,535	54,165	70,137	47,244
Amount owed from group undertakings	-	-	20,671	37,212
Other debtors	41,170	87,784	41,170	79,005
Prepayments	29,198	20,578	29,198	20,578
	146,902	**162,527**	**161,175**	**184,039**

14. Creditors: amounts falling due within one year

	Group		Charity	
	2022	**2021**	**2022**	**2021**
	£	**£**	**£**	**£**
Trade creditors	57,078	77,817	57,057	77,817
Amount owed to group undertakings	-	-	2	2
Other taxation and social security	36,091	15,136	36,091	15,136
Other creditors	10,100	18,572	10,100	18,572
Accruals and deferred income (note 15)	277,076	276,152	275,549	275,402
	380,346	**387,677**	**378,800**	**386,929**

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

15. Deferred income

	£
Deferred income at 1 January 2022	252,039
Released during year	(431,631)
Deferred in 2021	417,582
Deferred income at 31 December 2022	**237,990**

	Group		Charity	
	2022	**2021**	**2022**	**2021**
	£	**£**	**£**	**£**
Deferred income due within one year	201,386	213,493	201,386	213,493
Deferred income due after more than one year	36,606	38,546	36,606	38,546
	237,992	**252,039**	**237,992**	**252,039**

16. Creditors: amounts falling due after more than one year

	Group		Charity	
	2022	**2021**	**2022**	**2021**
	£	**£**	**£**	**£**
Accruals and deferred income (note 14)	36,606	38,546	36,606	38,546
	36,606	**38,546**	**36,606**	**38,546**

17. Pension Schemes

Defined Benefit Scheme

Garden Organic together with its subsidiary, Organic Enterprises Limited, and other institutions, participates in the Mercury Provident Pension Scheme. The assets of the scheme are held separately from those of Garden Organic, being managed by the Mercury Provident Pension Scheme Trustee.

On 1 September 2020, Garden Organic's share of assets and liabilities within the scheme were segregated from those of other employers and are now being managed in a separate, stand alone, section – the HDRA Section of the Mercury Provident Pension Scheme (the Scheme).

The scheme was revalued in December 2021 and the value restated in the 2021 Annual return. This valuation is undertaken every three years with the next due in December 2024.

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

Pension benefits are linked to the members' final pensionable salaries and service at their retirement (or date of leaving if earlier). The Trustee of the Scheme is responsible for running the Scheme in accordance with the Scheme's Trust Deed and Rules. The Trustee is required to act in the best interests of the beneficiaries of the Scheme.

There are two categories of Scheme members:

- Deferred members: members who have left pensionable service with benefits which have yet to come into payment.
- Pensioner members: members in receipt of pension.

Future Funding Obligation

The Trustee is required to carry out an actuarial valuation every three years. An actuarial valuation of the Scheme was performed by the Scheme Actuary for the Trustee as at 29 December 2021. This valuation revealed a funding shortfall of approximately £1,928,000 on the assumptions adopted. The next valuation being December 2024.

The Charity agreed with the Trustee to pay contributions each month towards clearing the shortfall by 30 June 2034. Contributions will increase annually by 5% on each 1 January.

However, the Charity's contribution requirement will be reassessed once the results of the formal actuarial valuation being carried out for the Scheme as at 29 December 2024 are known.

The total cost recognised in the year was as follows:

	2022	**2021**
	£	**Restated**
		£
Contributions paid	129,000	123,000
Administrative expenses	(34,264)	(51,000)
Settlements in respect of orphan debt	-	-
Net interest	(37,045)	(14,000)
Recognised in net income/expenditure	**57,691**	**58,000**
Pension revaluation		(324,000)
Recognised in other gains/losses	**57,691**	**324,000**
Total cost recognised	**(57,691)**	**(382,000)**

Amounts recognised in the balance sheet are as follows:

	2022 (2021 valuation) £	2021 £
Market value of assets held at 31 December 2021 (revaluation due December 2024)	2,197,000	2,197,000
Liabilities to members	(3,059,000)	(3,059,000)
Adjustments in the year	(57,691)	
Deficit	**(804,309)**	**(862,000)**

Defined Contribution Scheme

Garden Organic also makes contributions to a defined contribution stakeholder scheme. The pension cost charged to the financial statements in the year in respect of this scheme was £57,691 (2021: £ 56,024). At the end of the year there were no outstanding contributions payable (2020: £nil).

18. Reserves

The Charity has restated its opening and closing balance sheet and reserves for 2021 in respect of the provisions for liabilities for its defined benefit pension scheme – see note 17.

	Unrestricted funds £	Restricted Funds (note 21) £	Total Funds £
Fund balances at 31 December 2021	839,590	28,920	868,510
Surplus/(deficit) for year	(683,400)	(12,720)	(696,120)
Fund balances at 31 December 2022	**156,190**	**16,200**	**172,390**

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

19. Reconciliation of net income/expenditure to net cash flow from operating activities

	2022	2021
	£	£
Net income for reporting period (as per the statement of financial activities)	(658,219)	90,113
Adjustments for:		
Depreciation	33,397	28,017
Profit on sale of tangible fixed assets	-	-
(Gains)/losses on investments	229,724	(164,346)
Interest received	(23,257)	(22,120)
Decrease/(increase) in debtors	15,625	(30,980)
Increase/(decrease) in creditors	(9,270)	(11,100)
Increase/(decrease) in defined benefit pension scheme liability (excluding actuarial gains/losses)	(94,736)	(58,000)
Net cash provided by operating activities	**(506,735)**	**(168,416)**

20. Restricted funds – current year

	Balance at 1 January 2022	Movement in Resources & Transfers		Balance at 31 December 2022
	£	£	£	£
Projects:				
Edible Gardens	299	(2,568)	2,269	-
Social Therapeutic Horticulture	3,272	-	(1,241)	2,031
Children in Need	14,972	-	(8,443)	6,529
Tyfi Dyfi Project	5,572	58,459	(56,391)	7,640
For Peat's Sake	4,805	-	(4,805)	-
Total restricted funds	**28,920**	**55,891**	**(68,611)**	**16,200**

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

21.	Restricted funds – prior year	Balance at 1 January 2022	Movement in Resources & Transfers		Balance at 31 December 2022
		£	£	£	£
	Projects:				
	Edible Gardens	7,511	15,368	(22,580)	299
	Social Therapeutic Horticulture	9,889	-	(6,617)	3,272
	Children in Need	20,692	-	(5,720)	14,972
	Master Gardener National Pilot	5,029	-	(5,029)	-
	Cumbria	21,879	-	(21,879)	-
	Tyfi Dyfi	0	18,978	(13,406)	5,572
	For Peats Sake	-	20,000	(15,195)	4,805
	Reach	47,040	-	(47,040)	-
	Total restricted funds	**112,040**	**54,346**	**(137,466)**	**28,920**

Projects:

Edible Gardens – a partnership with Trees for Cities, encouraging children to grow and eat more fruit and vegetables by providing purpose built veg plots and providing training and advice.

Social Therapeutic Horticulture – A project looking at how we can use organic horticulture to improve different people's lives, including carers and young people.

Children in Need – this project provides fun, environmental activities for young carers. In 2022 deliverables are still outstanding due to delays in delivery as a direct impact from the pandemic.

Tyfu Dyfi Project – a multi-partner project running in mid-Wales funded by the European Agricultural Fund for Rural Development and the Welsh Government, demonstrating how communities can be involved with their local food systems.

For Peat's Sake – a campaign funded by the Network for Social Change to raise awareness of the ongoing problem of peat use in horticulture.

Master Gardener National Pilot - Online Training National Pilot – A programme aiming to deliver the organic horticulture training activities on a national, rather than regional, scale, using online delivery and the learnings from our Master Gardener programmes. No longer a restricted project and still delivered via online learning.

Cumbria - Cumbria Master Composter – in partnership with Cumbria County Council, this programme started in May 2019 and ran as a restricted project until 2021, to raise awareness amongst the public in Cumbria of the benefits of composting, through a network of volunteer advisors.

Reach - Growing Communities – a three-year project funded by Reaching Communities (Big Lottery) (finished in 2021) bringing together the local community to undertake therapeutic gardening activities and learn organic horticultural and life skills.

Notes to the Financial Statements

As at 31 December 2022, Company Number 02188402

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible fixed assets	169,444	-	169,444	109,505
Investments	941,802	-	941,802	1,529,694
Current assets	267,063	16,200	283,263	517,534
Current liabilities	(380,346)	-	(380,346)	(387,677)
Creditors amount falling due after more than one year	(36,606)	-	(36,606)	(38,546)
Provisions for liabilities	(804,309)	-	(804,309)	(862,000)
Total net assets	**157,048**	**16,200**	**173,248**	**868,510**

23. Operating lease commitments

At 31 December 2022 the total future minimum lease payments for the Group under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Expiry:		
Within one year	1,618	2,734
Between one and five years	6,069	-
	7,687	**2,734**

24. Capital commitments

There were capital commitments of £nil (2021: £nil) at the year end.

25. Related Party Transactions

There are no related party transactions during the period (2021: £nil).

THE HENRY DOUBLEDAY RESEARCH ASSOCIATION

England & Wales - Charity number 298104

Accounts

garden. organic

(Registered as the Henry Doubleday Research Association)

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Registered as a Charity in England and Wales (No. 298104) and Scotland (No. SC046767)

Company Registered No. 02188402

CHARITY COMMISSION
FIRST CONTACT
14 JUN 2022
ACCOUNTS
RECEIVED

GARDEN ORGANIC
(Registered as the Henry Doubleday Research Association)

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BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees of Garden Organic ("the Charity") are called the Board of Trustees. They present their annual report for the year ended 31 December 2021, together with the audited financial statements for that year.

'Garden Organic' was adopted in October 2005 as the working name of the Henry Doubleday Research Association. Garden Organic is a registered Charity in England and Wales (298104) and Scotland (SC046767) and a company (02188402) limited by guarantee.

Objectives and Activities

Organic gardening and growing offer great benefits for all – benefits for the environment and sustainability, for health and well-being, for food security and for building stronger communities. People's growing space, be it a garden, a windowsill, an allotment, a school or community garden, is valued as a place to relax and recharge both mentally and physically. Increasingly, it is also valued as an important space for learning, for reconnecting with nature and the food we eat, and a place where people can take practical actions to adopt sustainable lifestyles.

Using the organic approach to gardening and growing, which Garden Organic has been promoting for over 60 years, we are well placed to ensure that these benefits can be achieved and enjoyed to their full potential.

> ***Our Vision** is of a healthy and sustainable world that has embraced organic growing.*
>
> ***Our Mission** is to promote organic gardening, focusing on individual, community and school gardens throughout the UK. We will use innovative practices to inspire and encourage people to grow organically, collaborating with others to achieve the greatest impact.*
>
> ***Our Purpose** is to get more people growing organically.*

Garden Organic's principal objects, as set down in our Articles of Association are to advance education and science for the public benefit by:

- The improvement of scientific and practical horticulture and agriculture in all their branches through the application of organic methods and principles;
- Research into and the study of organic methods and principles of horticulture and agriculture and the dissemination of the useful results thereof;
- The advancement of awareness and knowledge of ecosystems and our impact on them by demonstrating the value of organic methods on a broad education front, both in the United Kingdom and overseas;
- The preservation and protection of the Charity's property at Ryton Gardens (and/or such other properties as the Company may manage or acquire) and the conservation of the wildlife thereon as a centre or centres for scientific research into the practical application of organic methods of agriculture and horticulture and their influence on the wildlife using the property as their natural habitat and to make the same available for inspection and study by members of the public.

Main Activities
Garden Organic empowers individuals to garden and grow in their own homes, gardens and communities. We demonstrate the positive difference organic gardeners make in supporting biodiversity. We aim to nurture and grow a movement of people and organisations that take practical action to conserve seeds, nurture soil, reduce waste, share organic gardening know-how and join us in campaigning for organic growing methods to the benefit of human and planetary health.

BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Garden Organic prides itself on its innovative work with individuals, and communities ensuring all are able to realise the benefits of sustainable, organic gardening and growing. Our activities fall broadly into three areas – horticultural excellence, volunteer networks and training/education.

We work collaboratively with a wide range of partner organisations across the voluntary, public and private sectors. We are also supported by our members who are a tremendous resource, participating in learning, sharing knowledge and promoting organic growing within their own communities.

Volunteers
Garden Organic is fortunate to have the support of a large number of volunteers who help the organisation to achieve its goals. We are extremely grateful to our hundreds of seed guardians, gardeners, administration support, researchers and community volunteers.

Our standard volunteer activities had to be completely reworked as a result of the pandemic, and we remain hugely grateful to those who found ways to continue to support our work safely, including online workshop delivery, seed collection and drop offs in the car park, and nurturing plants at home. The Charity could not achieve all it does without their support.

Public benefit
The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing the Charity's aims and objectives, its performance and in planning future activities.

When reviewing annual performance progress against the agreed operational plan, the Trustees considered the range of beneficiaries that Garden Organic works with, both our members/supporters and also the numerous individuals reached through our many charitable activities. The Charity shares practical knowledge about organic gardening which generates health, well-being and environmental benefits to a wide audience.

As a membership organisation, approximately one third of our annual income is received from membership subscriptions. This income is used to fund our work through our agreed strategy and operational plans. Our members are active supporters of the Charity and partake in research experiments, contribute to our campaigns, and support the dissemination of good organic gardening and horticultural practice.

Achievements and Performance

In 2018 our Board of Trustees set a new strategy for the Charity with five strategic objectives to further our purpose of getting more people growing organically:

1. We will extend access to organic horticultural knowledge and best practice to the maximum number of people across the whole of the UK.
2. We will protect and share heritage plant resources and promote improved biodiversity through organic practice.
3. We will promote and support research in organic growing.
4. We will be a recognised leader in developing policy for organic growing in the UK.
5. We will manage the Charity as efficiently and effectively as possible.

Below we discuss the Charity's progress against each of these strategic objectives.

1. We will extend access to organic horticultural knowledge and best practice to the maximum number of people across the whole of the UK

Sharing our organic horticultural knowledge

Throughout 2021 we shared our organic growing advice through a range of on and offline channels including social media, our monthly podcast, videos, press articles, resource sheets, The Organic Way magazine and email newsletters. This approach allows us to make our advice accessible to as many people as possible, across all demographics, We were pleased to see high engagement in our information, , including over 800,000 website visitors, 90,000 social media followers (across all social channels) and over 200,000 podcast listens.

Press coverage continued to accelerate in 2021 reaching a circulation of almost 19 million readers. Articles were published in major national newspapers and in key horticulture magazines covering issues such as peat use in horticulture, sustainable houseplants and simple organic growing switches. We also continued to produce regular articles for Grow Your Own and Kitchen Garden magazines and Riverford's Wicked Leeks blog and newspaper, to reach beyond the gardening media we also circulated organic growing advice extensively through the local media.

Training Courses

Garden Organic training courses in 2021 we delivered largely through online forms of remote engagement with periodic windows of opportunity for face-to-face engagement.

A total of 88 webinar sessions were delivered to just under 2,000 beneficiaries from across the UK and parts of Europe including public courses, volunteer induction training and skills development, community talks, and school group engagement.

Online self-guided courses continued to offer flexible on-demand training options to complement our instructor-led provision. The total number of courses increased to 15 including additional public paid growing courses, volunteer training, local authority support, and campaign support. Schools projects were also supported with new multimedia resources via dedicated online courses.

When face-to-face delivery restarted we were delighted to welcome people to our organic demonstration garden at Ryton Gardens. We delivered a number of organic growing masterclasses and garden tours to resoundingly positive feedback.

Of particular note in 2021 was the growth and success of our regional/local authority composting support partnership work, providing webinars and online course access to composting knowledge which reached a total of 660 users across 3 regions. Our North Somerset partnership was also shortlisted for both the 2021 Local Authority Recycling Advisory Committee (LARAC), and Awards for Excellence waste and recycling awards.

Education Programmes

Garden Organic outreach work in communities around the UK grew in 2021 despite lockdowns and restrictions to face-to-face engagement. We continued to empower volunteers with the skills and confidence to share organic horticultural knowledge with individuals and groups in their local communities. With face-to-face restrictions at a number of points through the year, volunteers ably turned to technology to deliver webinars and how-to videos to continue sharing the positive environmental

messages of home composting, organic growing, and reducing food waste. The Knowledge Transfer team supported over 350 volunteers around the UK representing both their local commissioned projects and the wider charity as advocates for organic growing. We delivered volunteer projects in nine areas with funding from local and national government, and waste service providers; Cumbria, Shropshire, Staffordshire, Leicestershire, Suffolk, Norfolk, Gloucestershire, North & East Hertfordshire, Dyfi Biosphere. Through the year volunteers recorded more than 2,000 hours of activity.

In the early part of 2021 we finished our lottery funded Growing Communities project delivered in partnership with national charity Family Action, and funded by the National Lottery Communities Fund. This project was independently evaluated and described as a 'unique, dynamic, and specialist community horticulture project'. Through organic community growing, the project helped tackle the increasingly acute and widespread problems that many residents face, including poor health and wellbeing, isolation and exclusion, food poverty, climate and environmental justice, diversity, and local skills and employability.

Later in 2021 we began work on the Tyfu Dyfi Project in mid-Wales funded by the European Agricultural Fund for Rural Development and the Welsh Government. This pilot project which will run until June 2023 is about demonstrating how communities can be involved in their local food systems.

We have continued our work with schools in the West Midlands as part of the Edible Playgrounds project alongside the charity Trees for Cities. We sent Garden Organic Grow / Grow and Cook packs to more than 200 schools via our partnership with Learning Through Landscapes. We also continued delivery of activities for Young Carer groups in the Midlands with funding from Children In Need.

Members' Advice
One benefit of membership to Garden Organic is the ability to email our experts for help with organic growing challenges. Around 900 queries were answered through the year which was similar to the past few years. Slugs and snails were the top pests that members sought advice on, while potato and tomato blight were the most challenging diseases and the most common other problems were weather related. Other areas of concern were problems with fruit, plastic residues in gardens, compost and growing vegetables. We are keen to look at how we can develop and improve our advisory service to ensure it is more accessible and prepared for future organic growing challenges.

Demonstration Garden, Ryton Organic Gardens
2021 saw the garden in its first full growing year since the pandemic began. Our public tours were well attended and well received, showcasing organic gardening to include all of our key principles in practice. A canopy went up in the latter part of 2021 and this will aid us in 2022 to utilise the space for workshops, and events so that we can engage with more people outdoors over a longer season. Our comfrey collection is expanding and at the end of 2021 we had 17 out of a possible 35 varieties growing on site. The potager area was extremely productive and we partnered up with the Salvation Army, providing them with fresh organic produce with which to feed their clients and educate them about organic growing. The majority of our plants are now grown in house and we are working hard to limit the amount of materials leaving site. We emphasise reduce, reuse, recycle and reclaim as much as possible to encourage less waste and reduce our own carbon footprint.

As well as using the garden to educate visitors, we also produced and shared a number of short videos demonstrating practical growing techniques which were shared widely. We were also pleased to produce a number of films with our partners, Viridian Nutrition, to raise awareness of the benefits of organic growing to their audience. Having the garden as a resource for our wider outreach work is hugely beneficial for Garden Organic.

2. We will protect and share heritage plant resources and promote improved biodiversity through organic practice
Heritage Seed Library (HSL)
Another year of successful growing trials meant we were able to add 7 rediscovered heritage varieties to the collection. These included an ex-commercial variety "Histon Cropper" tomato, no longer available to buy, and "Rhondda Black" Runner bean, an heirloom Welsh variety developed in the 1960s. Unfortunately one variety was lost from the collection due to the discovery of a seed borne virus and nowhere to re-source from. These changes take the total collection to 778 rare varieties.

A total of 153 heritage varieties were grown for seed, both on site and by our fantastic community of Seed Guardians. We were pleased to introduce a free online induction course to support them. At harvest, once our conservation requirements had been met, the equivalent of 45,665 packets have been made available for future distribution.

Our list of partner gardens and organisations growing heritage varieties continues to grow and we were delighted to welcome 14 English Heritage gardens as members of the Heritage Seed Library growing local varieties relevant to their properties. Some have also taken on the role of Seed Guardians, helping to conserve varieties by producing and returning seed.

Towards the end of the year we shared 149 varieties with our members via the 2021 annual seed list. These included 19 rediscovered heritage varieties not previously available. Amongst the new varieties were "Angel" climbing French bean, with its mysterious seed markings, and "Arancia" Chard, with its beautiful yellow-orange stems. Sixty four of these HSL varieties were a certified organic seed with the others grown by volunteers in accordance with our Principles of Organic Gardening.

Our ambitions for future expansion of HSL started with plans to maximise existing space at Ryton as well as our community beyond the site. This work started in 2021 with replacing/renewing of our polytunnels at Ryton Gardens and the usable growing space is being expanded further in 2022 as part of ongoing aspirations for the Heritage Seed Library

3. We will promote and support research in organic growing

Members' Experiments

Biostimulant trial: In 2021, we focussed our members' experiments work on one experiment, to allow time to develop this work. The experiment, examining the use of a novel biostimulant as a method of pest control was sent out to 24 sites.

The biostimulant was made from frass which contains chitin and is thought to provide protection against attack from insects such as flea beetle. It is made by feeding food waste to soldier fly larvae then collecting the discarded insect cases and droppings, so it is a natural product with good environmental credentials.

In conjunction with the National Institute of Agricultural Botany (NIAB), we tested the effects of frass on pest damage applied either to the soil or as a seed coating developed by Wasware. The seed treatment may have caused a small reduction in incidence of flea beetle, but it was difficult to tell whether this effect was real. Flea beetle was only present in low numbers, making it difficult to assess whether the treatments were having an impact. It was difficult to draw firm conclusions from this trial so we will be repeating the experiment on a wider scale and in a season with higher flea beetle pressure to investigate it more fully.

Research

Aside from the members' experiments, we continue to work with other organisations including Coventry and York Universities. With Coventry we are exploring the benefits of dig and no dig methods through soil analysis and taking part in a project exploring the compostability of bioplastics.

We also began to review and develop what our science output should be going forward. A science workshop was organised and held with academic partners in the autumn of 2021. The aim of the workshop was to identify key research gaps, themes and potential partners for collaborative citizen science research in small scale, domestic and urban growing/gardening that address one, or a combination, of the themes of climate change, biodiversity loss and food security. The workshop was attended by delegates from Garden Organic, Coventry University, SRUC (Scotland's Rural College), Warwick University, York University and University of Birmingham. It identified many research gaps and was a useful way of making us focus on what is truly relevant to Garden Organic as well as what is possible within a citizen science approach but also within existing or easily identifiable and engageable networks/partners. We also identified

themes and key players that we should be working with. The overall conclusion from participants was that we should take this work further with an expanded team which we will be prioritising through 2022

4. We will be a recognised leader in developing policy for organic growing in the UK

Campaigns

As the government's deadline for the voluntary ban on peat ended in December 2020 with little response from the horticultural industry, we pushed ahead with our *For Peat's Sake* campaign to eliminate peat from horticulture. We were involved in a number of high profile activities throughout the year, launching a dedicated campaign website full of information on the issues surrounding peat extraction, a pledge for growers to commit to going peat-free and a range of different resources to support successful peat-free growing.

Included within these resources we introduced a peat free growing talk and online course which were both well received. Over 100 growers attended the talk and over 200 accessed the online course, which was also showcased in the COP26 Virtual Peatlands Pavilion co-ordinated by the International Union for Conservation of Nature.

We joined forces with a number of aligned organisations and individuals including the NGO Peat Group and the Peat Free April campaign to work collaboratively on addressing the issues around peat extraction. . We also secured significant press coverage around the campaign, in both the horticultural and general media, helping to bring this issue higher up the public consciousness.

Throughout the year, thanks to the work of Garden Organic and our collaborators, we saw a significant shift in public opinion around peat use. This has been reflected in a high of high profile retailers removing or committing to remove peat from their bagged compost. Unfortunately there remains an issue around the use of peat in potted plants, and the horticultural industry is still, on the whole, slow to react, but we will continue to support growers to make informed, sustainable choices and switch to peat-free growing.

2021 also saw the introduction of the Pesticide Collaboration, of which Garden Organic is an active member. The collaboration brings together over 40 health and environmental organisations, academics, trade unions, farming networks and consumer groups to work together to reduce pesticide-related harms in the UK. The collaboration is a fantastic step forward, linking horticulture and agriculture with human health for the first time. We feel strongly that this group is a positive force for change and look forward to inputting on behalf of our members and supporters.

English Organic Forum

Our engagement with the English Organic Forum (EOF) has been less this past year after we handed over the secretariate duties to OF&G (Organic Farmers & Growers). The work of the EOF in 2021 has also focused heavily on the post-Brexit agricultural support systems which are of less relevance to Garden Organic and our members, but we have continued to engage where we feel our input is needed and we can contribute the most.

We are also represented on the Scottish equivalent, the Scottish Organic Stakeholders Group (SOSG). We have spent time engaging with the group overall and specifically within the research, training and advice sub-groups to ensure that gardening and small-scale horticulture gets a hearing. The group submitted a 9-point proposition to the Scottish Government which included the call for the development of a 'Scottish Organic Action Plan', targets for land managed organically, targets for increasing Scottish organic food in public procurement and to recognise the potential contribution that organic food and farming can make when developing relevant wider policies. We were part of a group who met with the Scottish Government to discuss these propositions.

5. We will manage the Charity as efficiently and effectively as possible

Covid-19

Despite the ongoing restrictions and staff absences caused by Covid-19, Garden Organic has continued to find new and innovative ways to support organic growers. We followed government guidance throughout the pandemic and believe that the charity is now in a stronger position to move forward in a more digital age. We would like to thank our members and stakeholders for their patience and ongoing support throughout this difficult time.

BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Members & Supporters
2021 was a mixed year for many of our members. Whilst the interest in organic growing sparked during the 2020 lockdown continued, many people experienced ongoing financial uncertainty through job losses and increased cost of living. As a result of this we ended the year with a slight reduction in the total number of members. However, interest in the Heritage Seed Library remained strong, and we were pleased to see a slight increase in HSL members to just short of 7,000.

During the summer we surveyed our members, to understand how members think we are doing in terms of charitable work, service and membership benefits. This research provided useful feedback, helping to identify ways we can continually improve. Below are a selection of the key highlights:

- Campaigning work, seed conservation and information/advice sharing were rated the three most important areas of Garden Organic's work.
- 95% of respondents wanted us to work to address issues surrounding sustainability in gardening, including the use of peat and plastics.
- Members rated The Organic Way magazine as the top benefit of joining, with the 10% discount at The Organic Gardening catalogue in second position.

Organic Gardening Catalogue
The Organic Gardening Catalogue (OGC) has had a very successful year; producing three catalogues and maintaining some of the increase in sales that it saw in 2020 during the start of the pandemic.

We saw some significant changes following the sale of Suttons Consumer Products Ltd, our partner in producing the catalogue, to BVG Group/ Thompson and Morgan. We have built a strong relationship with the new team and they have shown that they are very committed to continuing to work with Garden Organic.

Staff
Following our achievement of the Bronze level Thrive at Work wellbeing accreditation, we are now working towards the Silver level. The health and well-being of our employees is integral to everything we do and we are proud that a staff survey in 2021 showed that 100% of the respondents believed that the charity took positive action on health and well-being and that they felt supported by the management team.

Volunteers
Garden Organic benefits from the time and efforts of very many volunteers who support the charity both at our Head Office at Ryton Gardens and across the country in our various outreach projects. The charity would not be able to achieve all it does without their support.

In order to ensure our volunteers have the best possible experience of their time with Garden Organic, we have a volunteer working group which met regularly throughout 2021. In particular in 2021, volunteers from across the charity have been offered monthly online training webinars on a range of topics designed to both upskill, share learning and inspire activity. To support the utilisation of technology during periods of national lockdown volunteers were provided with training using Zoom in order to continue sharing sessions with their local communities

Diversity
We're proud of our inclusive culture at Garden Organic, but believe we can always improve. As part of our commitment to Acevo's 'Eight principles to address the diversity deficit in Charity leadership', we continue to follow our action plan. In particular, we have benchmarked our current levels of diversity across the organisation and also reviewed our recruitment processes to ensure anonymity.

Plans for Future Periods

If ever there was a time to promote the benefits of organic gardening it is surely now. In the past twelve months, we've seen challenges to food supply chains, a raised awareness of biodiversity loss and the need to adapt to extreme weather events. We appear to be entering the age of the pandemic.

In the summer of 2021 we surveyed key stakeholders across the organic gardening sector to understand how we were perceived externally. The research showed that Garden Organic was considered a well-respected and trusted authority on organic growing, and a valued collaboration partner. The integrity and depth of our charity was reinforced across the interviews. We also surveyed our members, staff and volunteers. Our members support us for the work we do campaigning for organic and sustainable growing. They value our advice and information and hold the Heritage Seed Library dear. Garden Organic is appreciated as a charity that *does*.

Our strategic focus for the next three years is on four areas:

1. Inspiring and enabling people to successfully grow food and flowers, to compost and conserve resources and to take part in campaigning on relevant issues
2. Expanding our heritage seed conservation programme to address continued loss of seed diversity, and offer resilience to extremes of climate with ambition to promote the importance of local seed varieties more widely
3. Working with local decision makers and partners across the UK to nurture the soil and maximise biodiversity on all patches of land around them and provide greater access to gardening and growing for all.
4. Restoring our reputation as a research association by gathering and sharing evidence, upgrading our programme of members' experiments and building on our base of academic relationships to address organic scepticism and share knowledge grounded in fact.

Our internal structure has been strengthened in 2021 with a renewed emphasis on community delivery and academic research to evidence the myriad benefits of organic growing in private and public garden settings. In 2022 we will turn our attention to our external engagement and will be creating a framework for measuring our impact.

Our three year business plan, which commenced in early 2022, was devised to ensure our work has a positive impact at a time when there are tremendous opportunities. The boom in gardening during the pandemic shifted the demographic – with around 1.5M new gardeners being under the age of 45. This surge has been met by a reciprocal response from companies, organisations and individuals all now offering gardening advice, campaigns and products. This has led to an exceptionally 'noisy' space with the need for a well-positioned and clearly articulated unique selling point (USP) to stand out.

The business plan will deliver against the strategy by streamlining our activities across our four directorates and working in partnership with external associates and organisations as follows:

- Developing our membership
- Building a movement
- Organic growing expertise
- Conserving rare seed
- Supporting communities
- Gathering the evidence
- Following best practice

At the time of writing we are acutely aware of the war in Ukraine and have been considering the impact for us. Fuel prices have soared, food and cost of living prices are expected to rise dramatically. We are considering the impact of rising cost of living for our staff, the impact on our ability to deliver on existing commitments and how we can respond to an ever greater need to stem biodiversity loss and promote food growing at local level as central to human health.

We are ready to rise to the challenge and galvanise positive action from individuals, organisations and communities to support biodiversity by growing flowers, fruit and vegetables the organic way.

Financial Review

We finished 2021 with an unrestricted surplus of £173,233 (2020 – restated deficit of £67,874) before actuarial movements on the defined benefit pension scheme.

The Charity has a variety of funding sources, which offers some resilience against economic instability. In particular, our membership give us unrestricted income which we are able to spend across our charitable activities, whilst also funding some of the Charity's support costs.

Our net current assets position ended the year at £129,857 (2020 - £242,424).

Whilst our unrestricted funds balance at the end of the year is £839,590 (2020 restated - £342,357), this includes a liability for our defined benefit pension scheme. The Charity has agreed a payment schedule with the trustees of the pension scheme and believes that the payments for this liability can be met out of future income streams. This liability was restated during the year and further information can be found in the notes to the accounts.

The accounting policies, under which the financial results are prepared, are included in note 1 to the accounts.

Unrestricted Reserves
Reserves are needed to bridge the gap between the spending and receiving of resources over time. They also enable the Charity to cover unplanned emergency expenditure and to fund activities that would not happen otherwise. The Trustees annually review the Charity's reserves policy and agree that a general reserve of £500,000 is required, which is approximately equal to three months unrestricted, non-trading expenditure, since we believe this would usually be sufficient to cover any emergency requirements.

In order to meet the reserves requirements noted above, the Charity must consider its available funds. The Charity calculates these available funds by taking its unrestricted, undesignated funds and excluding its fixed asset investments and adding back its pension liability. This means at 31 December 2021, the Charity has available funds of £171,896 (2020 - £211,077) in order to meet its reserves.

Trustees are aware that they do not have sufficient available fund to meet their reserves policy, and are budgeting carefully in future years in order to meet the reserves target.

Restricted Reserves
Restricted income remains central to the work of Garden Organic. At the end of the year we held restricted reserves of £28,920 (2020 - £112,040), which are not available for general use, but are put aside for specific projects. During the year, we continued to run our restricted activities to further the Charity's work in a variety of projects whilst developing opportunities for new funding. The award of these restricted funds will enable Garden Organic to do more work than we would otherwise be able to do.

Investments
Following the sale of Ryton Organic Gardens in 2019, the Charity had surplus funds which the Trustees decided to invest for the long term. We reviewed and updated our investment policy and in 2019/2020 the Charity went through a selection process to identify a suitable investment manager. Abrdn (formerly Aberdeen Standard Capital) were selected and are now working with the Board of Trustees to manage the Charity's investments.

The Charity applies an ethical screen to its investment portfolio. This screen avoids any exposure to investments in companies with poor environmental credentials and also avoids exposure to companies who are not aligned to our ethics and values.

Further information on the Charity's investment holdings can be found in note 12 to the accounts.

BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Fundraising
Garden Organic is registered with the Fundraising Regulator and as such follows its rules regarding Charity fundraising. We ensure that any fundraising from the general public, including from our members and supporters, is transparent and responsible. We have processes in place to ensure our fundraising is not overly intrusive and does not put potential donors under undue pressure, particularly those who may be more vulnerable.

All fundraising is carried out by our own employees – we do not use third parties to raise funds on our behalf. We continually monitor and review our fundraising methods, and can confirm that we received no complaints in 2021 (2020 – nil).

Pensions
Garden Organic offers a defined contribution pension scheme to all of its employees.

We previously offered our staff a multi-employer defined benefit pension scheme, which closed to future accrual in 2008. This scheme is in deficit, with our financial liability reflected on the balance sheet. Further details can be found in note 17 to the accounts.

Going Concern
The Trustees have considered the impact of Covid-19 on the Charity as part of their review of going concern. Whilst the Charity's operations and finances have been impacted, the Charity continues to adapt to the changing circumstances and deliver against its charitable objectives, despite the pandemic. The Trustees have reviewed their future plans and believe they have sufficient resources to continue as a going concern.

BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, Governance and Management

Garden Organic is governed by its Articles of Association. These were updated in 2021 and adopted by the membership on 17th September 2021. Garden Organic is a company limited by guarantee.

The Board of Trustees is responsible for the overall governance of the Charity.

Board of Trustees

Trustees are elected by the membership or co-opted by the Board, where a skills gap is identified. The total number of Trustees may not exceed eleven and each may serve a maximum of three terms of office, with each term being for a period of three years. All Trustees must be members of Garden Organic. There is an annual invitation to the membership to put themselves forward to join the Board of Trustees.

New Trustees undergo an induction process, meeting fellow trustees and senior members of staff. Relevant information on the Charity, the role of a trustee and other background information that is considered useful by the Chair and Chief Executive is shared with them. They are also encouraged to attend new trustee training and are supported by a "buddy", a fellow trustee, for the first year. New Trustees are encouraged to join committees or working groups, depending on their skills and experience and to visit the Charity's activities in action.

The Board of Trustees meets together formally at least four times a year, to discuss the strategic plan, to consider performance and policies and to manage the overall governance of the Charity. Topics discussed during the year included finance, strategy, risk, governance, performance, policies, the following year's budget and the business plan.

The Trustees who served during the period up to the date of this report are as follows:

Margaret Eyre (Chair)
Dr Andrew Collins (Vice-Chair)
Judith Wayne (Vice-Chair, resigned 17th September 2021)
Keith Arrowsmith (Treasurer, co-opted from 17th September 2021)
Steve Howell (Treasurer until 17th September 2021)
Adam Alexander
Marjan Bartlett-Freriks
Liam Gaffney
Naomi L'Estrange (resigned 17th September 2021)
David Robinson (appointed 18th October 2021)
Amanda Sandford
Emma Sayer (co-opted 17th September 2021)
Keith Walker (resigned 13th January 2022)
Kevin Wissett-Warner (resigned 7 June 2021)

Executive Team

The Board of Trustees works closely with the Chief Executive and Executive Team to ensure that the Charity is managed effectively. The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing policies agreed by the Board of Trustees. The Executive Team assists the Chief Executive and meet at least monthly throughout the year.

The Executive Team who served during the period up to the date of this report are as follows:

James Campbell (resigned 31st July 2021)	Chief Executive
Fiona Taylor (appointed 1st June 2021)	Chief Executive
Colette Bond (appointed 1st April 2021)	Director or Horticultural Engagement
Julie Court	Chief Operating Officer and Company Secretary

BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Don Murray (appointed 1st November 2020, resigned 5th March 2021)	Director of Organic Horticulture
Bruce Pearce (appointed 8th November 2021)	Director of Horticultural Science
Hannah Rogers	Director of Membership and Communications

Staff

Garden Organic aims to be an organisation where people feel part of a team and work together for a shared purpose. Staff meetings are held regularly, with reports from the Executive and Management Teams on matters both strategic and financial, and with work updates from colleagues as well as health & well-being information. Notes are taken and circulated to all staff, including those who are not based at the Charity's head office or not able to attend.

Garden Organic supports equal opportunities and has a policy of recruitment and promotion on the basis of aptitude and ability without discrimination. We are proud to be a Disability Confident Employer and endeavour to make our sites as accessible as possible. Garden Organic employs people with disabilities and supports people with learning or physical difficulties, or special educational needs, with their organic growing.

Pay Policy for Key Management Personnel

The Trustees consider the Board of Trustees and the Executive Management Team make up the key management personnel of the Charity. They are in charge of directing and controlling, running and operating the Charity.

All Trustees give their time freely and no Trustee received remuneration in the year. Details of their expenses are disclosed in note 9 to the accounts.

The Board of Trustees approve the overall salary policy. They set the pay for the Chief Executive and work with the Chief Executive to set the salaries of the Executive Team. They benchmark salaries and benefits against pay levels for roles in similar not-for-profit organisations, adjusting for any variation in the level of responsibility within the role.

Group Structure

The Charity has a wholly owned subsidiary, Organic Enterprises Limited. The subsidiary carries out trading activities to raise funds which it gift aids to the Charity, and during the financial year it made an operating profit of £ 36,059 (2020: £43,482).

The Charity has another wholly owned subsidiary, Garden Organic Limited. This is a dormant company.

Other than the subsidiary companies, the Charity does not have any other related parties and therefore has no related party transactions to disclose.

Committees & Subsidiary Boards

The Board of Trustees delegates the exercise of certain powers in connection with the management and administration of the Charity as set out below. Regular reporting back to the Board of Trustees controls this. The whole Board of Trustees makes all significant decisions on recommendations from the committees and working groups.

Finance and General Purposes Committee

The Finance Committee comprises Trustees, who are independent of the management and free of any relationship that, in the opinion of the Board of Trustees, would interfere with the exercise of independent judgement as members of the Committee.

The Committee meets at least four times a year. It is responsible for overseeing and reviewing regularly all financial aspects of the Charity's activities, including its operational and strategic plans, so as to ensure its short and long term viability, and communicating these matters to the Board of Trustees in a timely manner.

Investment Committee
The Committee is made up of Trustees who are independent of the management. It meets quarterly and is responsible for overseeing the investment manager and reviewing the Charity's investment performance.

Audit and Risk Committee
The Audit and Risk Committee is made up of Trustees who are independent of the management. It meets quarterly and is responsible for overseeing and reviewing regularly the effectiveness of the governance, internal control, risk management and compliance systems, as well as liaising with the external auditors independently from management.

Organic Enterprises Limited Board
The Organic Enterprises Limited Board is made up of Trustees, Executive Team members and independent directors. This Board acts "at arms length" from the Charity. It meets at least quarterly and is responsible for overseeing the Charity's commercial and trading activities with the aim of generating a profit to be gift aided to Charity. The Organic Enterprises Board also advises the charity in commercial matters.

Garden Organic Limited Board
Garden Organic Limited's Board is made up of one Trustee. Since this company does not trade, its Board meets only once per year.

Risk Management
The Board of Trustees, working with the Senior Management Team, oversee the Charity's risk management processes. Risk registers are maintained across the Charity to monitor risk and, where possible, to identify mitigating actions which reduce the impact of adverse events. These registers include strategic, operational and project risks such as income generation, expenditure budgets, legal compliance and external communications. Risks are evaluated by the management team and scored for likelihood, financial impact, reputational impact and management tolerance, and mitigating actions are put in place. The risk registers are reviewed monthly by the Management Team, with high-scoring and strategic risks being reviewed quarterly by the Audit and Risk Committee and biannually by the Board of Trustees.

This work identifies a number of strategic risks which the Charity is managing. These include financial risks, such as the reduction in the Charity's income and increasing costs. We are focusing on our fundraising activities and identifying potential alternative sources of income. We are continuing to closely monitor our financial results against our budgets, with the aim that our expenditure is kept in line with our income.

The most significant non-financial risks facing the Charity are those that potentially impact our reputation. We communicate with our members and wider supporters using both traditional and digital media as appropriate and as budgets allow. We also continually update our website and knowledge hub to be the expert source of on-line organic horticultural information. We apply our ethics policy to review any potential new relationships with donors, suppliers and partners.

The Charity also recognises the risks posted by covid-19 and in particular, its impact on the staff and charitable delivery.

Charity Governance Code
The Board has made the decision to follow the Charity Governance Code which sets out the principles and recommended good practice for effective governance in charities. The Board has assessed the Charity's performance against the code and is now implementing an action plan to improve governance practices and comply with the code.

In 2021, the Charity updated its governing documents and also reviewed role descriptions for trustee roles and various policies such as sustainability and whistleblowing policies. The business plan identifies as a priority area of work for 2022 the need to improve measurement and reporting of our charitable impact. The Board is also looking to improve diversity in its trustee recruitment process and is reviewing its scheme of delegated authority.

Auditors
A resolution for the re-appointment of Azets Audit Services as auditors will be proposed at the forthcoming Annual General Meeting.

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities (Statement of Recommended Practice (Charities SORP (FRS 102));
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102)).

By Order of the Board of Trustees

Margaret Eyre, Chair of Trustees
Date: 7 June 2022

REFERENCE AND ADMINISTRATIVE DETAILS

AS AT 31 DECEMBER 2021 **Company Number 02188402**

The following details are current at the date of signing the accounts:

Patron:
H.R.H. The Prince of Wales, KG, KT, GCB

President:
Professor Tim Lang, PhD, FFPH

Vice-presidents:
Raymond Blanc
Susan Hampshire
Thelma Barlow

Ambassadors:
Prof. Chris Baines
Rosie Boycott
Bob Flowerdew
Alys Fowler
Caroline Holmes
Alan Romans
Bob Sherman
James Wong

The Board of Trustees:
Margaret Eyre (Chair)
Dr Andrew Collins (Vice-Chair)
Keith Arrowsmith (Treasurer)
Steve Howell
Adam Alexander
Marjan Bartlett-Freriks
Liam Gaffney
David Robinson
Amanda Sandford
Dr Emma Sayer

Chief Executive:
Fiona Taylor

Executive Team:
Colette Bond (Director of Horticultural Engagement)
Julie Court (Chief Operating Officer and Company Secretary)
Bruce Pearce (Director of Horticultural Science)
Hannah Rogers (Director of Membership and Communications)

Registration Numbers
Charity Commission in England & Wales 298104
Office of the Scottish Charity Regulator SC046767
Companies House 02188402

Registered office:
Ryton Organic Gardens
Ryton on Dunsmore
Coventry
CV8 3LG

Charity Advisors:

Auditors:
Azets Audit Services Ltd
Chartered Accountants
2nd Floor, Regis House
45 King William Street
London
EC4R 9AN

Solicitors:
Lodders Solicitors LLP
Number Ten
Elm Court
Stratford upon Avon
Warwickshire
CV37 6PA

Bankers:
Lloyds TSB
Southpoint House
Harcourt Way
Meridian Business Park
Leicester
LE19 1WF

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

AS AT 31 DECEMBER 2021 **Company Number 02188402**

Opinion

We have audited the financial statements of Garden Organic (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charitable Parent Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information,
we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report incorporating the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the groups and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

AS AT 31 DECEMBER 2021 **Company Number 02188402**

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

This report is made solely to the [charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azeb Audit Services

John Howard (*Senior Statutory Auditor)*
For and on behalf of Azets Audit Services
Statutory Auditors
2nd Floor, Regis House
45 King William Street
London
EC4R 9AN

Date: 16 June 2022

GARDEN ORGANIC
(Registered as the Henry Doubleday Research Association)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

AS AT 31 DECEMBER 2021 **Company Number 02188402**

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020 Restated
		£	£	£	£
Income from					
Donations, membership and legacies	3	1,395,873	20,000	1,415,873	1,237,228
Charitable activities	4	175,587	34,346	209,933	358,950
Other trading activities	5	72,507	-	72,507	97,005
Investments		22,120	-	22,120	8,653
Other income		3,304	-	3,304	36,663
Total		**1,669,391**	**54,346**	**1,723,737**	**1,738,499**
Expenditure					
Raising funds	6	737,650	-	737,650	712,471
Charitable activities	7	957,790	102,530	1,060,320	1,180,394
Total		**1,695,440**	**102,530**	**1,797,970**	**1,892,865**
Net Income/(Expenditure)		**(26,049)**	**(48,184)**	**(74,233)**	**(154,366)**
Transfers between funds		**34,936**	**(34,936)**	**-**	**-**
Net movement in funds		**8,887**	**(83,120)**	**(74,233)**	**(154,366)**
Net gains on investments	12	164,346	-	164,346	79,573
		173,233	**(83,120)**	**90,113**	**(74,793)**
Actuarial gains/(losses) on defined benefit pension schemes	17	324,000	-	324,000	(446,000)
		497,233	**(83,120)**	**414,113**	**(520,793)**
Reconciliation of funds					
Total funds brought forward		342,357	112,040	454,397	975,190
Total funds carried forward	18	**839,590**	**28,920**	**868,510**	**454,397**

All of the results are from continuing activities and include all gains and losses recognised in this year and last.

Unrealised gains on investments have been included in the statement of financial activities as required by the Statement of Recommended Practice "Accounting and Reporting by Charities"

The surplus for the year for Companies Act purposes comprises the net incoming resources for the year plus realised gains of £70,385 (2020 - £949) on investments and was £320,152 (2020 – deficit of £599,417).

The notes on pages 23 to 38 form part of these financial statements.

GARDEN ORGANIC
(Registered as the Henry Doubleday Research Association)

CONSOLIDATED AND CHARITY BALANCE SHEETS

AS AT 31 DECEMBER 2021 **Company Number 02188402**

		Group		Charity	
		2021	2020 Restated	2021	2020 Restated
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets	11	109,505	119,574	109,505	119,574
Investments	12	1,529,694	1,375,280	1,529,703	1,375,289
		1,639,199	1,494,854	1,639,208	1,494,863
Current assets					
Debtors	13	162,527	131,547	184,039	156,576
Cash at bank and in hand		355,007	509,319	332,738	482,959
		517,534	640,866	516,777	639,535
Creditors: Amounts falling due within one year	14	(387,677)	(398,442)	(386,929)	(397,120)
Net current assets		129,857	242,424	129,848	242,415
Total assets less current liabilities		1,769,056	1,737,278	1,769,056	1,737,278
Creditors: Amounts falling due after more than one year	16	(38,546)	(38,881)	(38,546)	(38,881)
Provisions for liabilities	17	(862,000)	(1,244,000)	(862,000)	(1,244,000)
Net assets		**868,510**	**454,397**	**868,510**	**454,397**
Reserves	18				
Restricted funds		28,920	112,040	28,920	112,040
Unrestricted funds:					
- other charitable funds		839,590	342,357	839,590	342,357
		868,510	**454,397**	**868,510**	**454,397**

The financial statements were approved by the Board of Trustees on 7/6/22 and signed on their behalf by:-

Keith Arrowsmith
Honorary Treasurer

The notes on pages 23 to 38 form part of these financial statements.

CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 Restated £
Cash flows from operating activities			
Net cash provided by operating activities	19	(168,416)	(426,051)
Cash flows from investing activities			
Interest income		22,120	8,653
Purchase of tangible fixed assets		(17,948)	(132,859)
Proceeds from sale of investments		947,123	894,611
Purchase of investments		(937,191)	(2,190,318)
		14,104	(1,419,913)
Change in cash and cash equivalents in the year		**(154,312)**	**(1,845,964)**
Cash and cash equivalents at the beginning of year		509,319	2,355,283
Cash and cash equivalents at the end of the year		**355,007**	**509,319**

Analysis of cash and cash equivalents	31 December 2021 £	31 December 2020 £
Cash and cash equivalents at the end of the year	**355,007**	**509,319**

The notes on pages 23 to 38 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. **Accounting policies**

a) **General information and basis of preparation**

Garden Organic (Registered as the Henry Doubleday Research Association) is a charitable company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the registered office is Ryton Organic gardens, Ryton on Dunsmore, Coventry, CV8 3LG. The nature of the Charity's operations and principal activities are given within the Trustees' Annual Report.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2016 and Charities and Trustee Investment (Scotland) Act 2005.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The actuarial liability for the defined benefit pension scheme included within the provisions for liabilities in respect of the pension scheme has been restated for 2020, which has impacted both the opening and closing liability included within the balance sheet as well as the charges put through the Statement of Financial Activities in that year. Further information can be found in notes 17 and 18.

b) **Basis of consolidation**

These financial statements consolidate the results of the Charity and its wholly owned subsidiaries Organic Enterprises Limited and Garden Organic Limited on a line-by-line basis in accordance with FRS 102 section 9 and the SORP (FRS 102) section 24.

Details of the subsidiaries are given in note 12 of the financial statements.

A separate statement of financial activities for the charitable company has not been present because the charitable company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

c) **Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charitable company to be able to continue as a going concern.

d) **Funds**

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

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – these are funds that have been set aside by the trustees for particular purposes.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

e) **Income**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Membership subscriptions are accounted for on an accruals basis providing an allowance for deferred income for subscriptions received in advance.

Legacy income has been accounted for on the basis of cash received, or where receipt of written confirmation of the Charity's entitlement to a legacy has provided certainty of receipt.

Income from the Job Retention Scheme has been accounted for on an accruals basis.

Income from grants, including capital grants, is included in incoming resources when these are receivable unless entitlement is conditional on the delivery of a specific performance by the Charity. Where donors impose conditions that must be met before the Charity has unconditional entitlement, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Donations are accounted for when received and treated according to the donor's wishes. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

f) **Expenditure**

Expenditure is accounted for on an accruals basis. Any irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

g) **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, or lease period if shorter, as follows:-

Fixtures and fittings	10% to 25% straight line

Assets are only capitalised if cost is greater than £1,000

h) **Fixed asset investments**

Investments held as fixed assets are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

i) **Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

k) **Creditors**

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

l) **Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

m) **Pension costs**

During the year, the Charity contributed to a defined contribution stakeholder scheme available to all. The assets of the scheme are held separately from those of the company in independently managed funds. The pension costs charge represents contributions payable by the Charity to the funds.

The Charity also contributed to a multi-employer defined benefit pension scheme for certain individuals. This scheme was closed to future accruals on 31 December 2008. See note 17.

n) **Taxation**

The charitable company 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 charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II 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.

o) **Finance and operating leases**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

Rentals under operating leases are charged against income on a straight-line basis over the period of the lease.

p) **Judgement and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumption about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experiences and other factors that are considered relevant.

Accounting estimates and assumptions

(i) *Multi-employer defined benefit pension scheme*

The Charity has an obligation to pay a deficit funding arrangement in respect of the multi-employer defined benefit pension scheme. The deficit is calculated based on an actuarial estimation of the liability and the principal assumptions are included in note 17. The present value of the obligation depends on a number of factors including the RPI rate and the discount rate on corporate bonds.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

(ii) Useful economic lives of tangible assets

The annual depreciation charge of tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 11 for the carrying amount of the fixed assets, and note 1(g) for the useful economic lives for each class of assets.

2. Net income/(expenditure) for the year:

	2021	2020
	£	£
This is stated after charging:		
Depreciation on owned tangible fixed assets	28,107	15,286
Operating lease rentals – Plant and machinery	4,116	4,116
Auditors' remuneration - audit services (Charity: £9,110)	10,300	8,293

3. Income from Donations, Membership and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations and gifts	154,237	20,000	174,237	202,690
Legacies	511,764	-	511,764	296,245
Membership	585,822	-	585,822	588,521
Gift aid recovery	144,050	-	144,050	149,772
	1,395,873	**20,000**	**1,415,873**	**1,237,228**

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Fees for gardening projects	52,889	-	52,889	69,514
Government and public authority payments	122,698	18,978	141,676	152,565
Charitable grants	-	15,368	15,368	136,871
	175,587	**34,346**	**209,933**	**358,950**

5. Income from Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Income from trading activities	71,107	-	71,107	89,755
Sponsorship	1,400	-	1,400	7,250
	72,507	**-**	**72,507**	**97,005**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

6. Expenditure on Raising Funds

	Activities undertaken directly	Support costs (Note 8)	Total Funds 2021	Total Funds 2020 Restated
	£	£	£	£
- Membership	256,476	155,034	411,510	445,645
- Fundraising and publicity	146,466	133,082	279,548	206,544
- Other trading activities	26,156	20,436	46,592	60,282
	429,098	**308,552**	**737,650**	**712,471**

7. Expenditure on Charitable Activities

	Activities undertaken directly	Support costs (Note 8)	Total Funds 2021	Total Funds 2020 Restated
	£	£	£	£
- Education and training	409,965	63,618	473,583	569,221
- Heritage Seed Library	296,328	47,122	343,450	342,566
- Research	78,421	6,984	85,405	82,718
- Ryton Gardens	133,190	24,692	157,882	185,889
	917,904	**142,416**	**1,060,320**	**1,180,394**

8. Analysis of Support Costs

	Governance & Finance	IT & Human Resources	Premises	Total Support costs 2021	Total Support costs 2020 Restated
	£	£	£	£	£
- Membership	137,822	9,731	7,481	155,034	183,411
- Fundraising and publicity	122,854	6,488	3,740	133,082	112,178
- Other trading activities	13,452	3,244	3,740	20,436	60,282
- Education and training	-	48,657	14,961	63,618	117,252
- Heritage Seed Library	4,720	16,220	26,182	47,122	57,305
- Research	-	3,244	3,740	6,984	8,602
- Ryton Gardens	-	9,731	14,961	24,692	30,171
	278,848	**97,315**	**74,805**	**450,968**	**569,201**

Basis of Apportionment of Support Costs

- Governance and Finance costs are apportioned based on income levels
- IT and Human Resources costs are apportioned pro rata based on staff headcount
- Premises costs are apportioned pro rata based on the usage of the grounds/offices

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

9. **Analysis of Trustee and Staff Remuneration**

	2021	2020 Restated
The aggregate payroll costs were:	**£**	**£**
Wages and salaries	888,360	885,980
Social security costs	71,607	67,047
Employer's contribution to defined contribution pension scheme	56,024	53,001
Operating costs of defined benefit pension scheme	58,000	(26,000)
	1,073,991	**980,028**

The average number of staff employed by the group during the financial year amounted to:

	No.	No.
Total number of staff:		
Raising Funds	2	3
Charitable Activities	29	27
Support Staff	14	14
	45	44

The Trustees received no remuneration during the year under review. Travelling, subsistence and accommodation expenses were reimbursed to 5 Trustees totalling £2,871 (2020: £817 to 2 Trustees).

During the year, no employee received total emoluments in the range £60,001 - £70,000 (2020 one in the range £60,001 - £70,000). In 2020, pension contributions relating to this employee of £4,812 were paid into the defined contribution pension scheme.

The key management personnel of the Charity comprise the Trustees, the Chief Executive Officer and the Executive Team as noted on page 12. The total employee benefits of the key management personnel were £267,749 (2020: £243,256).

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

10. Comparative for the Statement of Financial Activities (Restated)

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income from				
Donations, membership and legacies	3	1,237,228	-	1,237,228
Charitable activities	4	162,079	196,871	358,950
Other trading activities	5	97,005	-	97,005
Investments		8,653	-	8,653
Other income		36,663	-	36,663
Total		**1,541,628**	**196,871**	**1,738,499**
Expenditure				
Raising funds	6	712,471	-	712,471
Charitable activities	7	1,004,645	175,749	1,180,394
Total		**1,717,116**	**175,749**	**1,892,865**
Net Income/(Expenditure)		**(175,488)**	**21,122**	**(154,366)**
Transfers between funds		**28,041**	**(28,041)**	**-**
Net movement in funds		**(147,447)**	**(6,919)**	**(154,366)**
Net gains on investments	12	79,573	-	79,573
		(67,874)	**(6,919)**	**(74,793)**
Actuarial gains/(losses) on defined benefit pension schemes	17	(446,000)	-	(446,000)
		(513,874)	**(6,919)**	**(520,793)**
Reconciliation of funds				
Total funds brought forward		856,231	118,959	975,190
Total funds carried forward	18	**342,357**	**112,040**	**454,397**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

11. Tangible Fixed Assets

	Fixtures & Fittings & Total £
Group and Charity	
Cost or Valuation	
At 1 January 2021	233,376
Additions	17,948
Disposals	-
At 31 December 2021	251,324
Depreciation	
At 1 January 2021	(113,802)
Depreciation charge	(28,017)
Disposals	-
At 31 December 2021	(141,819)
Net Book Value	
31 December 2021	**109,505**
31 December 2020	119,574

12. Investments

Investments managed by Investment Manager	**2021 £**	**2020 £**
Market Value		
At 1 January 2021	1,375,280	-
Additions	937,191	2,190,318
Disposals at opening market value	(947,123)	(894,611)
	1,365,348	1,295,707
Realised and unrealised profit on investments	164,346	79,573
At 31 December 2021	1,529,694	1,375,280

The additions/disposals figures above include an initial investment into the cash liquidity fund.

The historical cost of the investment portfolio (excluding cash) at 31 December 2021 was £1,395,226 (2020 - £1,274,001). All the investments are held primarily to provide an investment return for the Charity.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
Fixed asset investment split		
Equities	989,387	638,692
Fixed Interest – UK	157,290	152,812
Property	55,745	33,751
Alternatives	186,285	105,907
Sterling Liquidity Funds	100,000	421,773
	1,488,707	1,352,935
Cash held by Investment Manager	40,987	22,345
	1,529,694	1,375,280

The following investments comprise of more than 5% of the value of the total portfolio:

	Market Value	% of Portfolio	Market Value	% of Portfolio
ASI Ethical Corp BD (UK Corporate Bonds)	123,665	8.31%	82,632	6.11%
ASI Standard Liquidity Sterling Fund (Liquidity Fund)	100,000	6.72%	421,773	31.17%

Investments in Group Undertakings

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Shares in group undertakings	-	-	9	9

Net income from the subsidiary trading activities

Organic Enterprises Limited is a 100% subsidiary with company number 0178247 whose registered office is Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. During the year it was the sole trading subsidiary with the principal activities of leasing retail, catering and office premises and the production and distribution of certain publications.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

The results for this subsidiary were as follows:

	2021	2020
	£	£
Profit and Loss account		
Turnover	-	20,444
Cost of sales	-	(2,052)
Gross profit/(loss)	-	18,392
Other income	56,387	50,820
Administrative and other expenses	(20,328)	(25,730)
Net profit prior to gift aid to the Charity	**36,059**	**43,482**
Net assets at 31 December 2021	**7**	**7**

Garden Organic Limited is a 100% subsidiary with company number 07269077 and registered office at Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. It has a share capital of £2. This company has not traded during the period under review.

Investments in group undertakings comprise:	£	£
Organic Enterprises Limited	7	7
Garden Organic Limited	2	2
	9	**9**

13. Debtors

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	54,165	79,603	47,244	64,312
Amount owed from group undertakings	-	-	37,212	40,320
Other debtors	87,784	39,324	79,005	39,324
Prepayments	20,578	12,620	20,578	12,620
	162,527	**131,547**	**184,039**	**156,576**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

14. *Creditors: amounts falling due within one year*

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	77,817	60,682	77,817	59,758
Amount owed to group undertakings	-	-	2	2
Other taxation and social security	15,136	29,603	15,136	29,603
Other creditors	18,572	17,782	18,572	17,782
Accruals and deferred income (note 15)	276,152	290,375	275,402	289,975
	387,677	**398,442**	**386,929**	**397,120**

15. **Deferred income**

	£
Deferred income at 1 January 2021	275,275
Released during year	(469,312)
Deferred in 2021	446,076
Deferred income at 31 December 2021	**252,039**

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Deferred income due within one year	213,493	236,394	213,493	236,394
Deferred income due after more than one year	38,546	38,881	38,546	38,881
	252,039	**275,275**	**252,039**	**275,275**

16. **Creditors: amounts falling due after more than one year**

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Accruals and deferred income (note 15)	38,546	38,881	38,546	38,881
	38,456	**38,881**	**38,456**	**38,881**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

17. **Pension Schemes**

Defined Benefit Scheme

Garden Organic together with its subsidiary, Organic Enterprises Limited, and other institutions participates in the Mercury Provident Pension Scheme. The assets of the scheme are held separately from those of Garden Organic, being managed by the Mercury Provident Pension Scheme trustee.

On 1 September 2020, Garden Organic's share of assets and liabilities within the scheme were segregated from those of other employers and are now being managed in a separate, stand alone, section – the HDRA Section of the Mercury Provident Pension Scheme (the Scheme). The segregated liabilities of the Scheme were calculated by a qualified actuary and were used to calculate the pension liability in the balance sheet as at 31 December 2020.

Subsequently to the approval of the 2020 Annual Report and Accounts, a qualified actuary has calculated the Scheme liabilities in accordance with FRS 102 and as part of this work has calculated balances for 2020. The 2020 Balance Sheet, Statement of Financial Activities and Cash Flow Statement, along with supporting notes, have all been restated to reflect these new actuarial calculations for 2020.

Pension benefits are linked to the members' final pensionable salaries and service at their retirement (or date of leaving if earlier). The Trustee of the Scheme is responsible for running the Scheme in accordance with the Scheme's Trust Deed and Rules. The Trustee is required to act in the best interests of the beneficiaries of the Scheme.

There are two categories of Scheme members:

- Deferred members: members who have left pensionable service with benefits which have yet to come into payment.
- Pensioner members: members in receipt of pension.

Future Funding Obligation

The Trustee is required to carry out an actuarial valuation every three years. An actuarial valuation of the Scheme was performed by the Scheme Actuary for the Trustee as at 29 December 2018. This valuation revealed a funding shortfall of approximately £2.2million on the assumptions adopted.

The Charity agreed with the Trustee to pay contributions of £10,296.11 per month from 1 October 2021 towards clearing the shortfall by 30 June 2034. Contributions will increase annually by 5% on each 1 January (with the first increase being 1 January 2022). The Charity there expects to pay shortfall contributions of £129,731 to the Scheme during the accounting year beginning 1 January 2022.

However, the Charity's contribution requirement will be reassessed once the results of the formal actuarial valuation being carried out for the Scheme as at 29 December 2021 are known.

The total cost recognised in the year was as follows:

	2021	2020
	£	Restated
		£
Contributions paid	123,000	118,000
Administrative expenses	(51,000)	(62,000)
Settlements in respect of orphan debt	-	(62,000)
Net interest	(14,000)	(20,000)
Recognised in net income/expenditure	**58,000**	**(26,000)**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Pension revaluation	(324,000)	(446,000)
Recognised in other gains/losses	**324,000**	**(472,000)**
Total cost recognised	**(382,000)**	**(472,000)**
Orphan settlement payment on segregation	-	302,000
Change in liability	**(382,000)**	**(170,000)**

Amounts recognised in the balance sheet are as follows:

	2021 **£**	**2020 Restated** **£**
Market value of assets held at 31 December	2,197,000	1,993,000
Liabilities to members	(3,059,000)	(3,237,000)
Deficit	**(862,000)**	**(1,244,000)**

The principal actuarial assumptions used were as follows:

	2021	**2020 Restated**
Discount rate	1.80% pa	1.20% pa
RPI inflation	3.45% pa	2.95% pa
CPI inflation	2.95% pa	2.45% pa
Mortality	1.25% pa, (yob)	1.25% pa, (yob)
Revaluation of deferred pensions	2.95% pa	2.45% pa
Pensions Increases		
–pre 1988 GMP	Nil	Nil
–post 1988 GMP	2.45% pa	2.15% pa
–pre 1997 excess	Nil	Nil
–1997-2005 pension	2.90% pa	2.45% pa
–post 2005	2.20% pa	1.95% pa

Life Expectancy (in years)	Males	Females	Males	Females
For an individual aged 65 in 2021	21.9	24.3	21.9	24.3
At age 65 for an individual aged 45 in 2021	23.2	24.7	23.3	25.7

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Defined Contribution Scheme

Garden Organic also makes contributions to a defined contribution stakeholder scheme. The pension cost charged to the financial statements in the year in respect of this scheme was £56,024 (2020: £53,001). At the end of the year there were no outstanding contributions payable (2020: £nil).

18. Reserves (Restated)

The Charity has restated its opening and closing balance sheet and reserves for 2020 in respect of the provisions for liabilities for its defined benefit pension scheme – see note 17.

	Unrestricted funds	Restricted Funds (note 21)	Total Funds
	£	£	£
Fund previously reported at 1 January 2020	37,750	118,959	156,709
Restatement in respect of pension scheme liability	818,481	-	818,481
New balance as at 1 January 2020	856,231	118,959	975,190
Restated deficit in 2020	(513,874)	(6,919)	(520,793)
Fund balances at 31 December 2020	342,357	112,040	454,397
Surplus/(deficit) for year	497,233	(83,120)	414,113
Fund balances at 31 December 2021	**839,590**	**28,920**	**868,510**

19. Reconciliation of net income/expenditure to net cash flow from operating activities

	2021	2020 Restated
	£	£
Net income for reporting period (as per the statement of financial activities)	90,113	(74,793)
Adjustments for:		
Depreciation	28,017	15,286
Profit on sale of tangible fixed assets	-	-
Gains on investments	(164,346)	(79,573)
Interest received	(22,120)	(8,653)
Decrease/(increase) in debtors	(30,980)	(2,403)
Increase/(decrease) in creditors	(11,100)	85
Increase/(decrease) in defined benefit pension scheme liability (excluding actuarial gains/losses)	(58,000)	(276,000)
Net cash provided by operating activities	**(168,416)**	**(426,051)**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

20. **Restricted funds – current year**

	Balance at 1 January 2021	Movement in Resources & Transfers		Balance at 31 December 2021
	£	£	£	£
Projects:				
Social Therapeutic Horticulture	9,889	-	(6,617)	3,272
Children in Need	20,692		(5,720)	14,972
Online Training National Pilot	5,029		(5,029)	-
Cumbria Master Composter	21,879		(21,879)	-
Growing Communities	47,040		(47,040)	
Edible Gardens	7,511	15,368	(22,580)	299
For Peat's Sake	-	20,000	(15,195)	4,805
Tyfi Dyfi Project	-	18,978	(13,406)	5,572
Total restricted funds	**112,040**	**54,346**	**(137,466)**	**28,920**

Restricted funds – prior year

	Balance at 1 January 2020	Movement in Resources & Transfers		Balance at 31 December 2020
	£	£	£	£
Projects:				
Social Therapeutic Horticulture	12,767	-	(2,878)	9,889
Children in Need	12,092	16,136	(7,536)	20,692
Online Training National Pilot	39,900	-	(34,871)	5,029
Cumbria Master Composter	13,594	36,000	(27,715)	21,879
Cambridge Home Composting	125	-	(125)	-
Growing Communities	40,481	120,735	(114,176)	47,040
Edible Gardens	-	24,000	(16,489)	7,511
Total restricted funds	**118,959**	**196,871**	**(203,790)**	**112,040**

Projects:

Social Therapeutic Horticulture – A project looking at how we can use organic horticulture to improve different people's lives, including carers and young people.

Children in Need – this project provides fun, environmental activities for young carers. Groups of children aged 6 to 13 have visited Ryton Organic Gardens for an exciting day, sowing seeds, hunting for mini beasts and making pizza during their school holidays. During 2020 these activities were moved online.

Online Training National Pilot – A programme aiming to deliver the organic horticulture training activities on a national, rather than regional, scale, using online delivery and the learnings from our Master Gardener programmes.

Cumbria Master Composter – in partnership with Cumbria County Council, this programme started in May 2019 to raise awareness amongst the public in Cumbria of the benefits of composting, through a network of volunteer advisors.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Growing Communities – a three-year project funded by Reaching Communities (Big Lottery) bringing together the local community to undertake therapeutic gardening activities and learn organic horticultural and life skills.

Edible Gardens – a partnership with Trees for Cities, encouraging children to grow and eat more fruit and vegetables by providing purpose built veg plots and providing training and advice.

For Peat's Sake – a campaign funded by the Network for Social Change to raise awareness of the ongoing problem of peat use in horticulture.

Tyfu Dyfi Project – a multi-partner project running in mid-Wales funded by the European Agricultural Fund for Rural Development and the Welsh Government, demonstrating how communities can be involved with their local food systems.

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020 Restated
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible fixed assets	109,505	-	109,505	119,574
Investments	1,529,694	-	1,529,694	1,375,280
Current assets	488,614	28,920	517,534	640,866
Current liabilities	(387,677)	-	(387,677)	(398,442)
Creditors amount falling due after more than one year	(38,546)	-	(38,546)	(38,881)
Provisions for liabilities	(862,000)	-	(862,000)	(1,244,000)
Total net assets	**839,590**	**28,920**	**868,510**	**454,397**

The unrestricted funds include an unrealised investment reserve of £102,680 (2020 - £78,624) relating to unrealised gains on investments in the year.

22. Operating lease commitments

At 31 December 2021 the total future minimum lease payments for the Group under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Expiry:		
Within one year	2,734	4,116
Between one and five years	-	2,734
	2,734	**6,850**

23. Capital commitments

There were capital commitments of £nil (2020: £nil) at the year end.

24. Related Party Transactions

There are no related party transactions during the period (2020: £nil).

THE HENRY DOUBLEDAY RESEARCH ASSOCIATION

England & Wales - Charity number 298104

Accounts

(Registered as the Henry Doubleday Research Association)

REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Registered as a Charity in England and Wales (No. 298104) and Scotland (No. SC046767)

Company Registered No. 02188402

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GARDEN ORGANIC
(Registered as the Henry Doubleday Research Association)

BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees of Garden Organic ("the Charity") are called the Board of Trustees. They present their annual report for the year ended 31 December 2020, together with the audited financial statements for that year.

'Garden Organic' was adopted in October 2005 as the working name of the Henry Doubleday Research Association. Garden Organic is a registered Charity in England and Wales (298104) and Scotland (SC046767) and a company (02188402) limited by guarantee.

Objectives and Activities

Organic gardening and growing offer great benefits for all – benefits for the environment and sustainability, for health and well-being, for food security and for building stronger communities. People's growing space, be it a garden, a windowsill, an allotment, a school or community garden, is valued as a place to relax and recharge both mentally and physically. Increasingly, it is also valued as an important space for learning, for reconnecting with nature and the food we eat, and a place where people can take practical actions to adopt sustainable lifestyles.

Using the organic approach to gardening and growing, which Garden Organic has been promoting for over 60 years, we are well placed to ensure that these benefits can be achieved and enjoyed to their full potential.

> ***Our Vision*** *is of a healthy and sustainable world that has embraced organic growing.*
>
> ***Our Purpose*** *is to get more people growing organically.*
>
> ***Our Mission*** *is to promote organic gardening, focusing on individual, community and school gardens throughout the UK. We will use innovative practices to inspire and encourage people to grow organically, collaborating with others to achieve the greatest impact.*

The principal objects, as set down in our Articles of Association are to advance education and science for the public benefit by:

- The improvement of scientific and practical horticulture and agriculture in all their branches through the application of organic methods and principles;
- Research into and the study of organic methods and principles of horticulture and agriculture and the dissemination of the useful results thereof;
- The advancement of awareness and knowledge of ecosystems and our impact on them by demonstrating the value of organic methods on a broad education front, both in the United Kingdom and overseas;
- The preservation and protection of the Charity's property at Ryton Gardens (and/or such other properties as the Company may manage or acquire) and the conservation of the wildlife thereon as a centre or centres for scientific research into the practical application of organic methods of agriculture and horticulture and their influence on the wildlife using the property as their natural habitat and to make the same available for inspection and study by members of the public.

Main Activities

Garden Organic prides itself on its innovative work with individuals, communities and schools, ensuring all are able to realise the benefits of sustainable, organic gardening and growing. Our activities fall broadly into three areas – horticultural excellence, volunteer networks and training/education.

We work collaboratively with a wide range of partner organisations across the voluntary, public and private sectors. We are also supported by our members who are a tremendous resource, participating in learning, sharing knowledge and promoting organic growing within their own communities.

Volunteers

Garden Organic is fortunate to have the support of a large number of volunteers who help the organisation to do its work. We are extremely grateful to our hundreds of seed guardians, gardeners, administration support, researchers and community volunteers.

Our standard volunteer activities had to be completely reworked as a result of the pandemic, and we remain hugely grateful to those who found ways to continue to support our work safely, including online workshop delivery, seed collection and drop offs in the car park, and nurturing plants at home. The Charity could not achieve all it does without their support.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing the Charity's aims and objectives, its performance and in planning future activities.

When reviewing annual performance progress against the agreed operational plan, the Trustees considered the range of beneficiaries that the Charity works with, both our members/supporters and also the numerous individuals reached through our many charitable activities. The Charity shares practical knowledge about organic gardening which generates health, well-being and environmental benefits to a wide audience.

As a membership organisation, approximately one third of our annual income is received from membership subscriptions. This income is used to fund our work through our agreed strategy and operational plans. Our members are active supporters of the Charity and partake in research experiments, contribute to our campaigns, and support the dissemination of good organic gardening and horticultural practice.

Achievements and Performance

In 2018 our Board of Trustees set a new five-year strategy for the Charity with five strategic objectives to further our purpose of getting more people growing organically. Below we discuss the Charity's progress against each of these strategic objectives.

We will extend access to organic horticultural knowledge and best practice to the maximum number of people across the whole of the UK

Sharing our organic horticultural knowledge

2020 confirmed that Britain's favourite outdoor pastime remains gardening and that growing your own is good for you. This led to a surge in people coming to Garden Organic to learn more, particularly how to grow the organic and sustainable way. As a result Garden Organic reached a wider audience sharing the importance of organic growing and its many positive impacts for people, communities and the environment.

Throughout 2020 we continued to share our growing advice, including lockdown tips, sustainable growing solutions, school resources, inspirational blogs, instructional videos and our monthly Organic Gardening podcast, increasing the amount of information we distributed to meet the unprecedented demand. This resulted in a growth in engagement across all our communications channels, both on and off-line, with over one million users visiting our website, 1.3 million all time listens for our podcast, over 80,000 followers on social media and press coverage reaching over 10.6 million readers. Articles were published in major national newspapers and key horticulture magazines such as Kitchen Garden and Grow Your Own, as well as extensive coverage in local newspapers across the UK.

Training Courses

Learning in 2020 included face-to-face training for a number of allotment associations as well as for partners including Anglian Water, Coventry University and the Dragon Café in Southwark, London.

However, the onset of the covid-19 pandemic meant that we had to react quickly to be able to deliver our 2020 course programme in a remote way, whilst keeping the same high standards. Within a short space of time we changed our face to face courses to online Zoom webinars and delivered a total of seven online webinars to a total attendance of 244 delegates from as far north as Orkney and south as Switzerland. It has been very encouraging to receive such a great response to this new way of delivery, which has helped to shape our 2021 course programme.

Webinars were also used to train teachers intending to use organic horticultural skills in their classes, volunteers sharing the principles of organic gardening, and for community groups setting up veg plots for the first time. Our volunteers also delivered community training sessions online for over 250 participants.

In parallel to our live webinar offering we also continued to develop our online learning using the Moodle platform. In 2020 we built and tested a number of courses with staff and volunteers including 'Introduction to the Principles of Organic Gardening' and 'HSL Seed Guardians', we also developed a 'Volunteer Induction' course which has meant we have been able to continue recruiting new Garden Organic volunteers despite the ongoing restrictions.

Education Programmes

Garden Organic outreach projects around the UK continued to share the principles of organic horticulture, coupled with advice and support, to a wide demographic of people. Supporting over 350 volunteers our Knowledge Transfer Team were able to reach new audiences promoting home composting and home growing, whether in a garden, balcony, windowsill or allotment. We offered our volunteers training and support to deliver targeted sessions to the public using webinar platforms and they delivered more than 130 webinars to 3500 participants. Despite social distancing restrictions volunteers were still able to record 3,858 hours of activity.

Garden Organic began a new partnership with the charity Trees for Cities in January 2020, developing the Edible Playgrounds Project. This project encourages children to grow and eat more fruit and vegetables as well as improve their wellbeing. Trees for Cities provides purpose-built veg plots and Garden Organic provides growing training and advice, making links to the national curriculum. We worked directly with seven schools in West Bromwich and Leicester and are set to increase this to 13 schools in 2021. The purpose of our work is to support not only the school children themselves but also teachers, support staff, and parents giving them the confidence to incorporate organic growing, cooking and eating into their teaching and daily lives. Our delivery adapted as schools closed, yet we were still able to offer support including to one school which set up a food bank for struggling parents using produce grown as part of the project.

As well as direct delivery with schools we have also continued our partnership with Learning Through Landscapes providing over 200 Garden Organic Grow / Grow and Cook packs to schools.

Our Children in Need funded Young Carers Project has been supporting four regions (Solihull, Coventry, Warwickshire and Birmingham) throughout 2020. While delivering face to face sessions has been impossible, Garden Organic has been offering Zoom activities for groups during school holidays and downloadable activity resources which have been sent out by email. Young Carers' support teams helped us to identify young carers who were deemed to be at the highest risk of isolation or those who would benefit significantly from greater involvement with our service and these individuals received a letterbox pack of activities and resources to encourage them to have a go at organic growing, have some respite from their caring responsibilities, enjoy time in nature and have fun.

Members' Advice
Just under 1,000 queries were answered through the year with a noticeable increase during the first lockdown (March-July). Advice sought was varied and often on topics or issues with little advice available online. Common enquiries included information about the growing/use of comfrey and concerns regarding the use of plastics in the garden.

Demonstration Garden
Despite the challenges of the pandemic the new garden at our headquarters was successfully redesigned and built. Fruit and vegetable growing using a four year crop rotation and incorporating fruit training and perennial vegetables yielded positive results. We created a wildlife area with a pond, which quickly populated with frogs, toads and newts and increased the gardens biodiversity. We have also installed a new polytunnel and re-laid outdoor education area. The garden clearly demonstrates organic and sustainable principles with both traditional and new, innovative methods of growing. This facility will aid in our objectives to educate as many people as possible in organic gardening and we see the garden as a major asset towards our expanding learning programme. In addition we have now incorporated a nursery area so that the majority of our plants will be grown and propagated on site.

Wales & Scotland
In 2020 the Charity finally achieved a long-held ambition to be represented more widely across the UK nations. With the Charity headquartered in the centre of England, Ryton remains the focal point for the Charity in England, but in 2020, the Charity appointed regional representatives in both Wales and Scotland, to act as the Charity's 'eyes and ears'. By being closely connected to relevant regional organisations and individuals we expect to advance our charitable aims more effectively.

We will protect and share heritage plant resources and promote improved biodiversity through organic practice

Heritage Seed Library (HSL)
We shared 154 varieties with our members via the annual seed list in December, including 13 new varieties that have not been made available before. We have continued our offer of certified organic varieties with 52 HSL varieties available as certified organic seed with the others grown in accordance with our Principles of Organic Gardening.

Following growing trials five new heritage varieties were added to the collection. 15 varieties were removed mostly due to cross-pollination, little background or provenance information, or lack of viable seed. We currently have 774 accessions in the collection with 37 awaiting assessment trials.

However, it was another difficult growing year for both our seed guardians and HSL. The seed guardians produced the equivalent of 26,000 packets of seed but this was down 9,000 packets on the previous year. HSL also had some challenges where runner beans particularly suffered in overheating polytunnels.

Thanks to some generous donations from our members and supporters, we started working with a UK gene bank (John Innes Centre) to adapt their in-house information management system to meet our needs. We are confident that this database will provide the future-proofing, professional quality and support expertise we need to secure our collection data.

We will promote and support research in organic growing

Members' Experiments

In 2020 we offered four experiments that members could take part in. A total of 226 individuals registered to take part. The experiments were as follows:

- Experiment 1 Getting a head start with winter green manures:

Most people were able to establish yellow trefoil, underneath a crop of climbing French beans, so that it is ready as a green manure for the winter. This 'undersowing' technique resulted in only a very small reduction in the average yield of the beans, so we believe this would be a good way to get your winter green manures started early, without having to clear away your productive plot in September.

- Experiment 2 Alternatives to plastic mulches:

We compared a biodegradable plastic mulch and a paper mulch against the standard woven plastic 'weed fabric'. Mulches reduced weeds, and increased yields slightly, but differences between the types of mulches were small. Both the paper mulch and the biodegradable plastic mulch began to break down before the experiment finished, but the biodegradable plastic mulch was easily damaged and many were concerned as to how long it would take to break down fully.

- Experiment 3 Can mesh netting reduce potato blight?:

Unfortunately there were only very low levels of blight in 2020, so it was not possible to draw meaningful conclusions from this experiment.

- Experiment 4 A national view of pests and diseases in gardens and allotments:

The most popular methods of pest and disease control amongst participants were all preventative measures including using mesh barriers, habitat design and growing plants to attract beneficial insects, rather than using reactive measures such as organic sprays. The survey brought to light some interesting differences between sites, where in 2020 some had damaging levels of black bean aphids but others had no aphids at all.

Research – Evaluation of our Programme Work

In 2020 we commissioned an independent evaluation of our Growing Communities project delivered in partnership with Family Action in Breckland and West Norfolk. Funded by the National Lottery Communities Fund the project focusses on organic growing knowledge, whilst tackling increasingly acute and widespread problems that many residents face, including poor health and well-being; isolation and exclusion; food poverty; climate and environmental justice; diversity; and local skills and employability.

The research, as well as the learnings and recommendations for the programme model, were developed through a mixture of quantitative data and qualitative inputs from participants, volunteers, staff, and wider stakeholders. The report concluded that through the use of organic horticultural skills the project has:

- Helped in the transformation of the local social prescribing offer, and proved the worth of the concept.
- Promoted health, seasonal eating and sustainable, organic growing.
- Reduced poor mental well-being, isolation, and loneliness.
- Transformed the life satisfaction of hugely diverse groups of people with complex needs and severe health conditions and disabilities.
- Improved food security and food health amongst the local community.
- Had a potentially significant effect on resources and relapse costs for local health, care, and housing agencies.

- Built a considerable volume of expertise, intelligence, and relationships with residents, around support work using community allotments and the natural environment.
- Built confidence, empowerment, and self-efficacy through learning new skills and building interpersonal skills.
- Supported people's health and well-being to benefit from being outdoors and green exercise.
- Encouraged participants to meet people from a range of backgrounds and build social networks, particularly where they are vulnerable, isolated, or disadvantaged.
- Preserved natural heritage, heritage plant varieties, and traditional skills.

Other Research

We continued to work with Coventry University on growing trials of French beans and Broad beans as part of the EU funded TRUE legumes project.

Throughout 2020 we continued to speak with academic institutions to foster partnership working opportunities. Areas of particular interest have included compostability of bio-based plastic alternatives, food security, and sustainable soil management. We're keen to develop this work in future years.

We will be a recognised leader in developing policy for organic growing in the UK

Campaigns

2020 saw us continue to campaign on a number of issues important to organic growing. As the deadline for the government's voluntary ban on peat in horticulture was the end of the year, campaigning activities picked up via our For Peat's Sake campaign. We developed a number of resources to support people to make the move to go peat free, and were interviewed by a number of key horticultural publications to raise awareness of the issue.

Working alongside colleagues at the Soil Association and the Organic Growers Alliance, we continued to investigate the issue of aminopyralid poisoning, arranging for the government's Chemical Regulation Division to monitor any issues growers experienced from potential poisoning. By raising awareness of the issue via the horticultural press we hope to encourage more growers to come forward and report potential occurrences.

Earlier in the year we also input into the National Food Strategy, launched by Michael Gove and chaired by Henry Dimbleby. Directly and through the English Organic forum, we pushed for the inclusion of targets for organic food and local food.

English Organic Forum

Garden Organic has been active in the English Organic Forum across 2020, not least by acting as the Secretariat for the Forum, which has given the Charity influence over agendas and key issues. Nonetheless, for much of 2020 the work of the Forum has been dominated by discussions and negotiations with DEFRA over post-Brexit regulation of the organic sector. Whilst there are equivalent Forums in Wales and Scotland, a constant theme has been the ongoing dispute between the UK Government and the devolved nations and regions over responsibility for organic regulation, which remains unresolved. Garden Organic has campaigned through the Forum for current organic standards to be maintained.

We will manage the Charity as efficiently and effectively as possible

Covid-19

Like every other organisation, Garden Organic has been impacted by the covid-19 pandemic, which impacted the Charity from mid-March 2020. However, sound advance preparation and effective management allowed us to move relatively seamlessly to remote working, and to shift from face-to-face engagement to online provision. We successfully adapted our delivery model to accommodate these new circumstances.

We have also been keen to support our staff throughout the pandemic. We implemented various new health and safety processes to comply with legislation as a result of covid19 and appointed an employee health and safety representative to ensure staff felt confident to raise any concerns. We also maintained a weekly email communication schedule for staff that has included checking home working conditions, supporting employees' health and wellbeing, and providing solutions to many home-working challenges.

Members & Supporters

The Charity benefited from the surge in interest in growing and gardening under lockdown, and a significant rise in interest in converting to sustainable and organic practice, which led to substantial increases in membership, particularly of the Heritage Seed Library.

Through the course of the year we took on 3,700 new memberships, finishing the year with nearly 23,000 memberships. The financial uncertainty experienced by many led to a number of people cancelling their memberships at the start of lockdown, but we were pleased to be able to welcome many back as their situation became more positive, and the door always remains open for people to rejoin. The change to remote working created challenges in the way we normally support our members, in particular receiving calls and sending post, and we would like to take this opportunity to say thank you for everyone's patience during this time, and look forward to when normal service can resume.

Organic Gardening Catalogue

The Organic Gardening Catalogue has had an incredibly successful year with its two catalogues in Spring and Autumn. Due to the pandemic we have seen a change in customers buying habits with an increase in those buying on line and a significant increase in new customer orders (over 66,000 in 2020 versus 38,000 in 2019). There was a particular appetite for composts, feed and plants in addition to the usual request for seed. The income raised through sales from the catalogue was over £68,000 (which is an increase of over £30,000 on 2019) with a further £18,500 received in donations through the Organic Gardening Catalogue website.

In the Autumn, we were informed that Organic Gardening Catalogue which was part of the Suttons Consumer Products Group had been acquired by the BVG Group. The BVG Group own several large gardening brands most notably Thompson and Morgan, Waltons, Garden Gear and Happy Beaks. The offices and team at the Organic Gardening Catalogue will remain in place in Paignton and we have met with the senior management team who have expressed their commitment to the publication of the Organic Gardening Catalogue and the partnership with Garden Organic in the future.

Staff

In 2020, we achieved the Bronze level Thrive at Work wellbeing accreditation after 12 months of work. This included a staff survey and interviews which reported that staff "felt the organisation takes positive action on the health and wellbeing of their employees, and they feel wellbeing is embedded into the organisation".

Various policies and procedures have been reviewed and created to fall in line with the Thrive at Work criteria. These have been fully integrated into working practices, to support employee wellbeing and they have been cascaded to all employees. We also reviewed and implemented a new Employee Assistance Programme for our staff to use, to provide them with comprehensive wellbeing and lifestyle support via webinars, documents and courses, as well as a support phone line.

Volunteers

Our volunteer working group met regularly throughout 2020 to harmonise the support offered to volunteers. Developments from this group in 2020 include a virtual induction process and a review of the opportunities available to corporate volunteers.

Diversity

Following the Black Lives Matter movement, we created a Diversity, Equity and Inclusion working group to review our current processes and identify areas for improvement. We're proud of our inclusive culture at Garden Organic but recognise there is always more that can be done. We signed up to Acevo's 'Eight principles to address the diversity deficit in Charity leadership' and are implementing a six step plan to fully meet these principles.

New office at Ryton Organic Gardens

We successfully designed, built and moved into our new office at Ryton Organic Gardens, following our sale of the whole site to Coventry University in 2019. We have re-used as much as possible but inevitably the downsizing led to surplus furniture and equipment which was sold, recycled or donated to other charities as much as possible.

Plans for Future Periods

The impact of the coronavirus pandemic on the Charity's future plans is not yet clear. Many people are turning to gardening whilst government restrictions are in place, but the world post-lockdown is likely to be very different for some time. Garden Organic will continue to support its members and other stakeholders throughout this challenging time and will develop innovative ways to deliver against its strategic aims in future.

As part of our five-year strategy set in 2018, the Charity sets an annual operating plan and targets which work towards our strategic objectives. Below are some of the key actions identified for 2021:

- To expand our training offering, offering both face to face and on-line training and make greater use of our new on-demand portal.
- To review and update our position statements on key organic horticultural issues, including the use of peat and F1 hybrid seeds.
- To develop our work across the four nations of the UK, expanding our activities in Wales and Scotland, and creating a plan for Northern Ireland.
- To review the current and future activities of the Heritage Seed Library, ensuring it has the necessary facilities and infrastructure to expand its collection.
- To identify academic partners who wish to collaborate with us on our members experiments/citizen science work.
- To raise the profile of relevant organic horticultural issues, such as our For Peat's Sake campaign.
- To open our new garden at Ryton to members and the general public.
- To update our Articles of Association and continue our progress to apply the Charities Governance Code.

BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial Review

We finished 2020 with an unrestricted deficit of £1,214 (2019 – surplus of £13,732) before actuarial movements on the defined benefit pension scheme.

The Charity has a variety of funding sources, which offers some resilience against economic instability. In particular, our membership give us unrestricted income which we are able to spend across our charitable activities, whilst also funding some of the Charity's support costs. We recognise that fundraising in the charitable sector is an increasingly competitive environment and so in 2020, we invested in our fundraising capacity in order to generate more income in future years.

Our net current assets position ended the year at £242,424 (2019 - £2,089,082, boosted by the proceeds from the sale of Ryton Organic Gardens). The sale of Ryton Organic Gardens in 2019 enabled the Charity to pay off all of its outstanding loan and mortgage balances and the surplus cash held at the end of 2019 has now been invested for the long term.

Whilst our unrestricted funds balance at the end of the year is in deficit at £510,929 (2019 - £82,250), this is predominantly due to the liability for the defined benefit pension scheme. The Charity has agreed a payment schedule with the trustees of the pension scheme and believes that the payments for this liability can be met out of future income streams.

The accounting policies, under which the financial results are prepared, are included in note 1 to the accounts.

Unrestricted Reserves
Reserves are needed to bridge the gap between the spending and receiving of resources over time. They also enable the Charity to cover unplanned emergency expenditure and to fund activities that would not happen otherwise. The Trustees annually review the Charity's reserves policy and agree that a general reserve of £500,000 is required, which is approximately equal to three months unrestricted, non-trading expenditure, since we believe this would usually be sufficient to cover any emergency requirements.

In order to meet the reserves requirements noted above, the Charity must consider its available funds. The Charity calculates these available funds by taking its unrestricted, undesignated funds and excluding its fixed asset investments and adding back its pension liability. This means at 31 December 2020, the Charity has available funds of £211,077 (2019 - £1,810,231) in order to meet its reserves.

Trustees are aware that they do not have sufficient available fund to meet their reserves policy, and are budgeting carefully in future years in order to meet the reserves target.

As part of its unrestricted funds, the Charity has previously maintained a designated fund which was earmarked for the specific purpose of maintaining the Charity's working environment. This included the maintenance/refurbishment of the Charity's new offices as well as other infrastructure and equipment.

Restricted Reserves
Restricted income remains central to the work of Garden Organic. At the end of the year we held restricted reserves of £112,040 (2019 - £118,959), which are not available for general use, but are put aside for specific projects. During the year, we continued to run our restricted activities to further the Charity's work in a variety of projects whilst developing opportunities for new funding. The award of these restricted funds will enable Garden Organic to do more work than we would otherwise be able to do.

Investments
Following the sale of Ryton Organic Gardens in 2019, the Charity had surplus funds which the Trustees decided to invest for the long term. We reviewed and updated our investment policy and in 2019/2020 the Charity went through a selection process to identify a suitable investment manager. Aberdeen Standard Capital were selected and are now working with the Board of Trustees to manage the Charity's investments.

The Charity applies an ethical screen to its investment portfolio. This screen avoids any exposure to investments in companies with poor environmental credentials and also avoids exposure to companies where investment may cause reputational damage to the Charity.

Further information on the Charity's investment holdings can be found in note 12 to the accounts.

Fundraising

Garden Organic is registered with the Fundraising Regulator and as such follows its rules regarding Charity fundraising. We ensure that any fundraising from the general public, including from our members and supporters, is transparent and responsible. We have processes in place to ensure our fundraising is not overly intrusive and does not put potential donors under undue pressure, particularly those who may be more vulnerable.

All fundraising is carried out by our own employees – we do not use third parties to raise funds on our behalf. We continually monitor and review our fundraising methods, and can confirm that we received no complaints in 2020 (2019 – nil).

Pensions

Garden Organic offers a defined contribution pension scheme to all of its employees.

We previously offered our staff a multi-employer defined benefit pension scheme, which closed to future accrual in 2008. This scheme is in deficit, with our financial liability reflected on the balance sheet. Further details can be found in note 17 to the accounts.

Going Concern

The Trustees have considered the impact of Covid-19 on the Charity as part of their review of going concern. Whilst the Charity's operations and finances have been impacted, the Charity continues to adapt to the changing circumstances and deliver against its charitable objectives, despite the pandemic. The Trustees have reviewed their future plans and believe they have sufficient resources to continue as a going concern.

BOARD OF TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, Governance and Management

Garden Organic is governed by its Articles of Association, adopted on 12th May 2013 and is a company limited by guarantee.

The Board of Trustees is responsible for the overall governance of the Charity.

Board of Trustees

Trustees are elected by the membership or co-opted by the Board, where a skills gap is identified. The total number of Trustees may not exceed fifteen and each may serve a maximum of two terms of office. All Trustees must be members of Garden Organic. One fifth of the Trustees, the longest serving since their last election to the Board of Trustees, shall resign annually and are eligible for re-election if they have only stood for one previous term. There is an annual invitation to the membership to put themselves forward to join the Board of Trustees.

New Trustees undergo an induction process, meeting fellow trustees and senior members of staff. Relevant information on the Charity, the role of a trustee and other background information that is considered useful by the Chair and Chief Executive is shared with them. They are also encouraged to attend new trustee training and are supported by a "buddy", a fellow trustee, for the first year. New Trustees are encouraged to join committees or working groups, depending on their skills and experience and to visit the Charity's activities in action.

The Board of Trustees meets together formally at least four times a year, to discuss the strategic plan, to consider performance and policies and to manage the overall governance of the Charity. Topics discussed during the year included finance, strategy, risk, governance, performance, policies, the following year's budget and business plan.

The Trustees who served during the period up to the date of this report are as follows:

Margaret Eyre (Chair)
Dr Andrew Collins (Vice-Chair)
Judith Wayne (Vice-Chair)
Steve Howell (Treasurer)
Adam Alexander
Marjan Bartlett-Freriks
Rachel De Thample (resigned 30 September 2020)
Renee Elliott (resigned 30 September 2020)
Liam Gaffney
Roger Hoyle (appointed 30 September 2020 , resigned 5 November 2020)
Naomi L'Estrange
Philippa Lyons (resigned 30 September 2020)
Catriona Peebles (resigned 30 September 2020)
Amanda Sandford
Keith Walker
Kevin Wissett-Warner (resigned 7 June 2021)

Executive Team

The Board of Trustees works closely with the Chief Executive and Executive Team to ensure that the Charity is managed effectively. The Chief Executive is responsible for the day-to-day management of the Charity's affairs and for implementing policies agreed by the Board of Trustees. The Executive Team assists the Chief Executive and meet at least monthly throughout the year.

The Executive Team who served during the period up to the date of this report are as follows:

James Campbell (resigned 31 July 2021)	Chief Executive
Fiona Taylor (appointed 1 June 2021)	Chief Executive
Julie Court	Chief Operating Officer and Company Secretary

Don Murray (appointed 1 November 2020, resigned 5 March 2021)	Director of Organic Horticulture
Hannah Rogers	Director of Membership and Communications
Steve Thomson (resigned 31 January 2020)	Director of Operations

Staff

Garden Organic aims to be an organisation where people feel part of a team and work together for a shared purpose. Staff meetings are held regularly, with updates from the Executive and Management Teams on matters both strategic and financial, and from colleagues with work updates. Notes are taken and circulated to all staff, including those who are not based at the Charity's head office.

Garden Organic supports equal opportunities and has a policy of recruitment and promotion on the basis of aptitude and ability without discrimination. We are proud to be a Disability Confident Employer and endeavour to make our sites as accessible as possible. Garden Organic employs people with disabilities and supports people with learning or physical difficulties, or special educational needs, with their organic growing.

Pay Policy for Key Management Personnel

The Trustees consider the Board of Trustees and the Executive Management Team make up the key management personnel of the Charity. They are in charge of directing and controlling, running and operating the Charity.

All Trustees give their time freely and no Trustee received remuneration in the year. Details of their expenses are disclosed in note 9 to the accounts.

The Board of Trustees approve the overall salary policy. They set the pay for the Chief Executive and work with the Chief Executive to set the salaries of the Executive Team. They benchmark salaries and benefits against pay levels for roles in similar not-for-profit organisations, adjusting for any variation in the level of responsibility within the role.

Group Structure

The Charity has a wholly owned subsidiary, Organic Enterprises Limited. The subsidiary carries out trading activities to raise funds which it gift aids to the Charity, and during the financial year it made an operating profit of £43,482 (2019: £41,939).

The Charity has another wholly owned subsidiary, Garden Organic Limited. This is a dormant company.

Other than the subsidiary companies, the Charity does not have any other related parties and therefore has no related party transactions to disclose.

Committees & Subsidiary Boards

The Board of Trustees delegates the exercise of certain powers in connection with the management and administration of the Charity as set out below. Regular reporting back to the Board of Trustees controls this. The whole Board of Trustees makes all significant decisions on recommendations from the committees and working groups.

Finance and General Purposes Committee

The Finance Committee comprises Trustees, who are independent of the management and free of any relationship that, in the opinion of the Board of Trustees, would interfere with the exercise of independent judgement as members of the Committee.

The Committee meets at least four times a year. It is responsible for overseeing and reviewing regularly all financial aspects of the Charity's activities, including its operational and strategic plans, so as to ensure its short and long term viability, and communicating these matters to the Board of Trustees in a timely manner.

Investment Committee
The Committee is made up of Trustees who are independent of the management. It meets quarterly and is responsible for overseeing the investment manager and reviewing the Charity's investment performance.

Audit and Risk Committee
The Audit and Risk Committee is made up of Trustees who are independent of the management. It meets quarterly and is responsible for overseeing and reviewing regularly the effectiveness of the governance, internal control, risk management and compliance systems, as well as liaising with the external auditors independently from management.

Organic Enterprises Limited Board
The Organic Enterprises Limited Board is made up of Trustees, Executive Team members and independent directors. This Board acts "at arms length" from the Charity. It meets at least quarterly and is responsible for overseeing the Charity's commercial and trading activities with the aim of generating a profit to be gift aided to Charity.

Garden Organic Limited Board
Garden Organic Limited's Board is made up of one Trustee. Since this company does not trade, its Board meets only once per year.

Risk Management

The Board of Trustees, working with the Senior Management Team, oversee the Charity's risk management processes. Risk registers are maintained across the Charity to monitor risk and, where possible, to identify mitigating actions which reduce the impact of adverse events. These registers include strategic, operational and project risks such as income generation, expenditure budgets, legal compliance and external communications. Risks are evaluated by the management team and scored for likelihood, financial impact, reputational impact and management tolerance, and mitigating actions are put in place. The risk registers are reviewed monthly by the Management Team, with high-scoring and strategic risks being reviewed quarterly by the Audit and Risk Committee and biannually by the Board of Trustees.

This work identifies a number of strategic risks which the Charity is managing. These include financial risks, such as the reduction in the Charity's income and increasing costs. We are focusing on our fundraising activities and identifying potential alternative sources of income. We are continuing to closely monitor our financial results against our budgets, with the aim that our expenditure is kept in line with our income.

The most significant non-financial risks facing the Charity are those that potentially impact our reputation. We communicate with our members and wider supporters using both traditional and digital media as appropriate and as budgets allow. We also continually update our website and knowledge hub to be the expert source of on-line organic horticultural information. We apply our ethics policy to review any potential new relationships with donors, suppliers and partners.

The Charity also recognises the risks posted by covid-19 and in particular, its impact on the staff and charitable delivery.

Charity Governance Code

The Board has made the decision to follow the Charity Governance Code which sets out the principles and recommended good practice for effective governance in charities. The Board has assessed the Charity's performance against the code and is now implementing an action plan to improve governance practices and comply with the code.

Auditors

On the 7 September 2020 Group Audit Services Limited trading as Wilkins Kennedy Audit Services changed its name to Azets Audit Services Limited. The name they practice under is Azets Audit Services and accordingly they have signed their report in their new name.

A resolution for the re-appointment of Azets Audit Services as auditors will be proposed at the forthcoming Annual General Meeting.

Statement of Trustees' Responsibilities

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

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

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

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS 102)).

By Order of the Board of Trustees

Margaret Eyre, Chair of Trustees

Date: 9th June 2021

REFERENCE AND ADMINISTRATIVE DETAILS

AS AT 31 DECEMBER 2020 **Company Number 02188402**

The following details are current at the date of signing the accounts:

Patron:
H.R.H. The Prince of Wales, KG, KT, GCB

President:
Professor Tim Lang, PhD, FFPH

Vice-presidents:
Raymond Blanc
Susan Hampshire
Thelma Barlow

Ambassadors:
Prof. Chris Baines
Rosie Boycott
Bob Flowerdew
Alys Fowler
Caroline Holmes
Alan Romans
Bob Sherman
James Wong

The Board of Trustees:
Margaret Eyre (Chair)
Dr Andrew Collins (Vice-Chair)
Judith Wayne (Vice-Chair)
Steve Howell (Treasurer)
Adam Alexander
Marjan Bartlett-Freriks
Liam Gaffney
Naomi L'Estrange
Amanda Sandford
Keith Walker

Chief Executive:
James Campbell
Fiona Taylor (appointed 1 June 2020)

Executive Team:
Julie Court (Chief Operating Officer and Company Secretary)
Hannah Rogers (Director of Membership and Communications)

Registration Numbers
Charity Commission in England & Wales 298104
Office of the Scottish Charity Regulator SC046767
Companies House 02188402

Registered office:
Ryton Organic Gardens
Ryton on Dunsmore
Coventry
CV8 3LG

Charity Advisors:

Auditors:
Azets Audit Services Ltd
Chartered Accountants
2nd Floor, Regis House
45 King William Street
London
EC4R 9AN

Solicitors:
Lodders Solicitors LLP
Number Ten
Elm Court
Stratford upon Avon
Warwickshire
CV37 6PA

Bankers:
Lloyds TSB
Southpoint House
Harcourt Way
Meridian Business Park
Leicester
LE19 1WF

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

AS AT 31 DECEMBER 2020 **Company Number 02188402**

Opinion

We have audited the financial statements of Garden Organic (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Acitivites, th Consolidated and Charitable Parent Company Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).
In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 December 2020, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report incorporating the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

AS AT 31 DECEMBER 2020 **Company Number 02188402**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, the trustees are responsible for assessing the groups and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS

AS AT 31 DECEMBER 2020 **Company Number 02188402**

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Use of our report

This report is made solely to the [charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

John Howard *(Senior Statutory Auditor)*
For and on behalf of Azets Audit Services
Statutory Auditors
2nd Floor, Regis House
45 King William Street
London
EC4R 9AN

Date: 31 August 2021

GARDEN ORGANIC
(Registered as the Henry Doubleday Research Association)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

AS AT 31 DECEMBER 2020 **Company Number 02188402**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income from					
Donations, membership and legacies	3	1,237,228	-	1,237,228	1,217,463
Charitable activities	4	162,079	196,871	358,950	590,285
Other trading activities	5	97,005	-	97,005	161,543
Investments		8,653	-	8,653	1,137
Other income		36,663	-	36,663	35,102
Total		**1,541,628**	**196,871**	**1,738,499**	**2,005,530**
Expenditure					
Raising funds	6	654,455	-	654,455	645,711
Charitable activities	7	996,001	175,749	1,171,750	1,408,124
Total		**1,650,456**	**175,749**	**1,826,205**	**2,053,835**
Net Income/(Expenditure)		**(108,828)**	**21,122**	**(87,706)**	**(48,305)**
Transfers between funds		**28,041**	**(28,041)**	**-**	**-**
Net movement in funds		**(80,787)**	**(6,919)**	**(87,706)**	**(48,305)**
Net gains on investments	12	79,573	-	79,573	-
		(1,214)	**(6,919)**	**(8,133)**	**(48,305)**
Actuarial gains/(losses) on defined benefit pension schemes	17	(547,465)	-	(547,465)	(170,244)
		(548,679)	**(6,919)**	**(555,598)**	**(218,549)**
Reconciliation of funds					
Total funds brought forward		37,750	118,959	156,709	375,258
Total funds carried forward	18	**(510,929)**	**112,040**	**(398,889)**	**156,709**

All of the results are from continuing activities and include all gains and losses recognised in this year and last.

Unrealised gains on investments have been included in the statement of financial activities as required by the Statement of Recommended Practice "Accounting and Reporting by Charities"

The deficit for the year for Companies Act purposes comprises the net incoming resources for the year plus realised gains of £949 (2019 - £nil) on investments and was £634,222 (2019 deficit £218,549)

The notes on pages 24 to 39 form part of these financial statements.

GARDEN ORGANIC
(Registered as the Henry Doubleday Research Association)

CONSOLIDATED AND CHARITY BALANCE SHEETS

AS AT 31 DECEMBER 2020 **Company Number 02188402**

		Group		Charity	
		2020	2019	2020	2019
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets	11	119,574	2,001	119,574	2,001
Investments	12	1,375,280	-	1,375,289	9
		1,494,854	2,001	1,494,863	2,010
Current assets					
Debtors	13	131,547	129,144	156,576	134,960
Cash at bank and in hand		509,319	2,355,283	482,959	2,346,051
		640,866	2,484,427	639,535	2,481,011
Creditors: Amounts falling due within one year	14	(398,442)	(395,345)	(397,120)	(391,938)
Net current assets		242,424	2,089,082	242,415	2,089,073
Total assets less current liabilities		1,737,278	2,091,083	1,737,278	2,091,083
Creditors: Amounts falling due after more than one year	16	(38,881)	(41,893)	(38,881)	(41,893)
Provisions for liabilities	17	(2,097,286)	(1,892,481)	(2,097,286)	(1,892,481)
Net assets		**(398,889)**	**156,709**	**(398,889)**	**156,709**
Reserves	18				
Restricted funds		112,040	118,959	112,040	118,959
Unrestricted funds:					
- designated fund		-	120,000	-	120,000
- other charitable funds		(510,929)	(82,250)	(510,929)	(82,250)
		(398,889)	**156,709**	**(398,889)**	**156,709**

The financial statements were approved by the Board of Trustees on 9 June 2021 and signed on their behalf by:-

Steve Howell
Honorary Treasurer

The notes on pages 24 to 39 form part of these financial statements.

CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities	19	(426,051)	(116,988)
Cash flows from investing activities			
Interest income		8,653	1,137
Proceeds of assets held for sale		-	2,362,500
Purchase of tangible fixed assets		(132,859)	-
Proceeds from sale of investments		894,611	-
Purchase of investments		(2,190,318)	-
		(1,419,913)	2,363,637
Cash flows from financing activities:			
Repayments of borrowing		-	(358,074)
		-	(358,074)
Change in cash and cash equivalents in the year		**(1,845,964)**	**1,888,575**
Cash and cash equivalents at the beginning of year		2,355,283	466,708
Cash and cash equivalents at the end of the year		**509,319**	**2,355,283**

Analysis of cash and cash equivalents	31 December 2020 £	31 December 2019 £
Cash and cash equivalents at the end of the year	**509,319**	**2,355,283**

The notes on pages 24 to 39 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

a) General information and basis of preparation

Garden Organic (Registered as the Henry Doubleday Research Association) is a charitable company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity. The address of the registered office is Ryton Organic gardens, Ryton on Dunsmore, Coventry, CV8 3LG. The nature of the Charity's operations and principal activities are given within the Trustees' Annual Report.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2016 and Charities and Trustee Investment (Scotland) Act 2005.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Basis of consolidation

These financial statements consolidate the results of the Charity and its wholly owned subsidiaries Organic Enterprises Limited and Garden Organic Limited on a line-by-line basis in accordance with FRS 102 section 9 and the SORP (FRS 102) section 24.

Details of the subsidiaries are given in note 12 of the financial statements.

A separate statement of financial activities for the charitable company has not been present because the charitable company has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

c) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charitable company to be able to continue as a going concern.

d) Funds

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

Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – these are funds that have been set aside by the trustees for particular purposes.

e) Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Membership subscriptions are accounted for on an accruals basis providing an allowance for deferred income for subscriptions received in advance.

Legacy income has been accounted for on the basis of cash received, or where receipt of written confirmation of the Charity's entitlement to a legacy has provided certainty of receipt.

Income from the Job Retention Scheme has been accounted for on an accruals basis.

Income from grants, including capital grants, is included in incoming resources when these are receivable unless entitlement is conditional on the delivery of a specific performance by the Charity. Where donors impose conditions that must be met before the Charity has unconditional entitlement, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Donations are accounted for when received and treated according to the donor's wishes. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

f) **Expenditure**

Expenditure is accounted for on an accruals basis. Any irrecoverable element of VAT is included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

g) **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, or lease period if shorter, as follows:-

Fixtures and fittings	10% to 25% straight line

Assets are only capitalised if cost is greater than £1,000

h) **Fixed asset investments**

Investments held as fixed assets are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

i) **Debtors**

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

j) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar accounts.

k) **Creditors**

Creditors are recognised when there is 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.

Other creditors and accruals are recognised at their settlement amount due.

l) **Loans and borrowings**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

m) **Pension costs**

During the year, the Charity contributed to a defined contribution stakeholder scheme available to all. The assets of the scheme are held separately from those of the company in independently managed funds. The pension costs charge represents contributions payable by the Charity to the funds.

The Charity also contributed to a multi-employer defined benefit pension scheme for certain individuals. This scheme was closed to future accruals on 31 December 2008.

n) **Taxation**

The charitable company 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 charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II 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.

o) **Finance and operating leases**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account on a straight line basis.

Rentals under operating leases are charged against income on a straight-line basis over the period of the lease.

p) **Judgement and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumption about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experiences and other factors that are considered relevant.

Accounting estimates and assumptions

(i) *Multi-employer defined benefit pension scheme*

The Charity has an obligation to pay a deficit funding arrangement in respect of the multi-employer defined benefit pension scheme. The deficit is calculated based on an actuarial estimation of the liability and the principal assumptions are included in note 17. The present value of the obligation depends on a number of factors including the RPI rate and the discount rate on corporate bonds.

(ii) Useful economic lives of tangible assets

The annual depreciation charge of tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed

annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 11 for the carrying amount of the fixed assets, and note 1(g) for the useful economic lives for each class of assets.

2. Net income/(expenditure) for the year:

	2020	2019
	£	£
This is stated after charging:		
Depreciation on owned tangible fixed assets	15,286	13,616
Operating lease rentals – Plant and machinery	4,116	5,410
Interest payable on bank loans and overdrafts	-	8,967
Auditors' remuneration - audit services (Charity: £8,293)	8,293	8,855

3. Income from Donations, Membership and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Donations and gifts	202,690	-	202,690	139,844
Legacies	296,245	-	296,245	395,140
Membership	588,521	-	588,521	567,798
Gift aid recovery	149,772	-	149,772	114,681
	1,237,228	-	**1,237,228**	**1,217,463**

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Fees for gardening projects	69,514	-	69,514	186,411
Government and public authority payments	92,565	60,000	152,565	233,627
Charitable grants	-	136,871	136,871	168,344
Admissions	-	-	-	1,903
	162,079	**196,871**	**358,950**	**590,285**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

5. Income from Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from trading activities	89,755	-	89,755	62,288
Rental income	-	-	-	99,255
Sponsorship	7,250	-	7,250	-
	97,005	**-**	**97,005**	**161,543**

6. Expenditure on Raising Funds

	Activities undertaken directly £	Support costs (Note 8) £	Total Funds 2020 £	Total Funds 2019 £
- Membership	262,234	150,789	413,023	388,974
- Fundraising and publicity	94,366	90,757	185,123	219,123
- Other trading activities	32,470	23,839	56,309	37,614
	389,070	**265,385**	**654,455**	**645,711**

7. Expenditure on Charitable Activities

	Activities undertaken directly £	Support costs (Note 8) £	Total Funds 2020 £	Total Funds 2019 £
- Education and training	451,969	109,758	561,727	839,641
- Heritage Seed Library	285,262	56,154	341,416	244,127
- Research	74,116	8,602	82,718	61,590
- Ryton Gardens	155,718	30,171	185,889	262,766
	967,065	**204,685**	**1,171,750**	**1,408,124**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

8. Analysis of Support Costs

	Governance & Finance	IT & Human Resources	Premises	Total Support costs 2020	Total Support costs 2019
	£	£	£	£	£
- Membership	125,111	16,948	8,730	150,789	140,836
- Fundraising and publicity	82,155	4,237	4,365	90,757	132,112
- Other trading activities	15,237	4,237	4,365	23,839	19,484
- Education and training	28,740	63,558	17,460	109,758	185,589
- Heritage Seed Library	4,413	21,186	30,555	56,154	67,038
- Research	-	4,237	4,365	8,602	14,377
- Ryton Gardens	-	12,711	17,460	30,171	36,796
	255,656	**127,114**	**87,300**	**470,070**	**596,232**

Basis of Apportionment of Support Costs

- Governance and Finance costs are apportioned based on income levels
- IT and Human Resources costs are apportioned pro rata based on staff headcount
- Premises costs are apportioned pro rata based on the usage of the grounds/offices

9. Analysis of Trustee and Staff Remuneration

The aggregate payroll costs were:	2020 £	2019 £
Wages and salaries	885,980	971,132
Social security costs	67,047	73,630
Employer's contribution to defined contribution pension scheme	53,001	61,653
Operating costs of defined benefit pension scheme	75,699	70,146
	1,081,727	**1,176,561**

The average number of staff employed by the group during the financial year amounted to:

	No.	No.
Total number of staff:		
Raising Funds	3	1
Charitable Activities	27	27
Support Staff	14	18
	44	46

The Trustees received no remuneration during the year under review. Travelling, subsistence and accommodation expenses were reimbursed to 2 Trustees totalling £817 (2019: £4,934 to 11).

During the year, one employee received total emoluments in the range £60,001 - £70,000 (2019 one in the range £60,001 - £70,000). Pension contributions relating to this employee of £4,812 (2019: £5,200) were paid into the defined contribution pension scheme.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

The key management personnel of the Charity comprise the Trustees, the Chief Executive Officer and the Executive Team as noted on page 13. The total employee benefits of the key management personnel were £243,256 (2019: £264,746).

10. Comparative for the Statement of Financial Activities

	Notes	Unrestricted Funds	Restricted Funds	Total Funds
		2019	2019	2019
		£	£	£
Income from				
Donations, membership and legacies	3	1,217,402	61	1,217,463
Charitable Activities	4	382,967	207,318	590,285
Other trading activities	5	161,543	-	161,543
Investments		1,137	-	1,137
Other income		35,102	-	35,102
Total		**1,798,151**	**207,379**	**2,005,530**
Expenditure				
Raising funds	6	645,711	-	645,711
Charitable activities	7	1,193,783	214,341	1,408,124
Total		**1,839,494**	**214,341**	**2,053,835**
Net Income/(Expenditure)		**(41,343)**	**(6,962)**	**(48,305)**
Transfers between funds		**55,075**	**(55,075)**	**-**
Net movement in funds		**13,732**	**(62,037)**	**(48,305)**
Actuarial gains/(losses) on defined benefit pension schemes	17	(170,244)	-	(170,244)
		(156,512)	**(62,037)**	**(218,549)**
Reconciliation of funds				
Total funds brought forward		194,262	180,996	375,258
Total funds carried forward	18	**37,750**	**118,959**	**156,709**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

11. Tangible Fixed Assets

	Fixtures & Fittings & Total £
Group and Charity	
Cost or Valuation	
At 1 January 2020	100,517
Additions	132,859
Disposals	-
At 31 December 2020	233,376
Depreciation	
At 1 January 2020	(98,516)
Depreciation charge	(15,286)
Disposals	-
At 31 December 2020	(113,802)
Net Book Value	
31 December 2020	**119,574**
31 December 2019	2,001

12. Investments

Investments managed by Investment Manager	**2020 £**	**2019 £**
Market Value		
At 1 January 2020	-	-
Additions	2,190,318	-
Disposals at opening market value	(894,611)	-
	1,295,707	-
Realised and unrealised profit on investments	79,573	-
At 31 December 2020	**1,375,280**	**-**

The additions/disposals figures above include an initial investment into the cash liquidity fund.

The historical cost of the investment portfolio (excluding cash) at 31 December 2020 was £1,274,001 (2019 - £nil). All the investments are held primarily to provide an investment return for the Charity.

	2020 £	2019 £

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Fixed asset investment split		
Equities	638,692	-
Fixed Interest – UK	152,812	-
Property	33,751	-
Alternatives	105,907	-
Sterling Liquidity Funds	421,773	
	1,352,935	-
Cash held by Investment Manager	22,345	
	1,375,280	-

The following investments comprise of more than 5% of the value of the total portfolio:

		Market Value	**% of Portfolio**
ASI Ethical Corp BD	UK Corporate Bonds	82,632	6,.11%
ASI Standard Liquidity Sterling Fund	Liquidity Fund	421,773	31.17%

Investments in Group Undertakings

	Group		**Charity**	
	2020	**2019**	**2020**	**2019**
	£	**£**	**£**	**£**
Shares in group undertakings	-	-	9	9

Net income from the subsidiary trading activities

Organic Enterprises Limited is a 100% subsidiary with company number 0178247 whose registered office is Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. During the year it was the sole trading subsidiary with the principal activities of leasing retail, catering and office premises and the production and distribution of certain publications.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

The results for this subsidiary were as follows:

	2020	2019
	£	£
Profit and Loss account		
Turnover	20,444	7,059
Cost of sales	(2,052)	(3,327)
Gross profit/(loss)	18,392	3,732
Other income	50,820	155,135
Administrative and other expenses	(25,730)	(116,928)
Net profit prior to gift aid to the Charity	**43,482**	**41,939**
Net assets at 31 December 2020	**7**	**7**

Garden Organic Limited is a 100% subsidiary with company number 07269077 and registered office at Ryton Organic Gardens, Ryton On Dunsmore, Coventry, West Midlands, CV8 3LG. It has a share capital of £2. This company has not traded during the period under review.

Investments in group undertakings comprise:	£	£
Organic Enterprises Limited	7	7
Garden Organic Limited	2	2
	9	**9**

13. Debtors

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	79,603	68,717	64,312	51,740
Amount owed from group undertakings	-	-	40,320	22,793
Other debtors	39,324	31,082	39,324	31,082
Prepayments	12,620	29,345	12,620	29,345
	131,547	**129,144**	**156,576**	**134,960**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

14. Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade creditors	60,682	82,863	59,758	82,839
Amount owed to group undertakings	-	-	2	2
Other taxation and social security	29,603	32,526	29,603	30,341
Other creditors	17,782	17,933	17,782	17,933
Accruals and deferred income (note 15)	290,375	262,023	289,975	260,823
	398,442	**395,345**	**397,120**	**391,938**

15. Deferred income

	£
Deferred income at 1 January 2020	274,596
Released during year	(498,753)
Deferred in 2020	499,432
Deferred income at 31 December 2020	**275,275**

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Deferred income due within one year	236,394	232,703	236,394	232,703
Deferred income due after more than one year	38,881	41,893	38,881	41,893
	275,275	**274,596**	**275,275**	**274,596**

16. Creditors: amounts falling due after more than one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Accruals and deferred income (note 15)	38,881	41,893	38,881	41,893
	38,881	**41,893**	**38,881**	**41,893**

17. Pension Schemes

Defined Benefit Scheme

Garden Organic together with its subsidiary, Organic Enterprises Limited, and other institutions participates in the Mercury Provident Pension Scheme, which provided benefits based on final pensionable pay. The assets of the scheme are held separately from those of Garden Organic, being managed by the Mercury Provident Pension Scheme trustee.

On 1 September 2020, Garden Organic's share of assets and liabilities within the scheme were segregated from those of other employers and are now being managed in a separate, stand alone, section of the scheme. The segregated liabilities within the scheme were calculated by a qualified actuary and have been used to calculate the liability in the balance sheet at 31 December 2020. In 2019 the liability was calculated as the present value of future contributions payable using a discount rate of 4%.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was as at 29 December 2018.

The total cost recognised in the period was as follows:

	2020 £	2019 £
Contributions paid	116,361	101,557
Net interest	(40,662)	(31,411)
Recognised in net income/expenditure	**75,699**	**70,146**
Orphan settlement payment on segregation	302,000	-
Pension shortfall	245,465	170,244
Recognised in other gains/losses	**547,465**	**170,244**
Total cost recognised	**623,164**	**240,390**

Amounts recognised in the balance sheet are as follows:

	2020 £	2019 £
Market value of assets held at 1 September	1,905,000	-
Liabilities to members at 1 September	(4,040,000)	-
Contributions paid	37,714	-
Net present value of future contributions	-	(1,892,481)
Deficit	**(2,097,286)**	**(1,892,481)**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

The principal actuarial assumptions used were as follows:

	2020
Discount rate	0.6% pa
RPI inflation	3.3% pa
CPI inflation	2.5% pa
Revaluation of deferred pensions	2.5% pa
Pension increases –post 1988 GMP	2.2% pa
Pension increases –1997-2005 pension	2.5% pa
Pension increases –post 2005	2.0% pa

Defined Contribution Scheme

Garden Organic also makes contributions to a defined contribution stakeholder scheme. The pension cost charged to the financial statements in the year in respect of this scheme was £53,001 (2019: £70,146). At the end of the year there were no outstanding contributions payable (2019: £nil).

18. Reserves

	Designated Fund	Other charitable funds	Restricted Funds (note 21)	Total Funds
	£	£	£	£
Fund balances at 31 December 2019	120,000	(82,250)	118,959	156,709
Surplus/(deficit) for year	-	(548,679)	(6,919)	(555,598)
Transfer to/(from) designated fund	(120,000)	120,000	-	-
Fund balances at 31 December 2020	**-**	**(510,929)**	**112,040**	**(398,889)**

19. Reconciliation of net income/expenditure to net cash flow from operating activities

	2020	2019
	£	£
Net income for reporting period (as per the statement of financial activities)	(8,133)	(48,305)
Adjustments for:		
Depreciation	15,286	13,616
Profit on sale of tangible fixed assets	-	(13,726)
Gains on investments	(79,573)	-
Interest received	(8,653)	(1,137)
Decrease/(increase) in stock	-	1,934
Decrease/(increase) in debtors	(2,403)	86,330
Increase/(decrease) in creditors	85	(124,290)
Increase/(decrease) in defined benefit pension scheme liability (excluding actuarial gains/losses)	(342,660)	(31,411)
Net cash provided by operating activities	**(426,051)**	**(116,988)**

20. Restricted funds – current year	Balance at	Movement in Resources	Balance at

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

	1 January 2020	& Transfers		31 December 2020
	£	£	£	£
Projects:				
Social Therapeutic Horticulture	12,767	-	(2,878)	9,889
Children in Need	12,092	16,136	(7,536)	20,692
Online Training National Pilot	39,900	-	(34,871)	5,029
Cumbria Master Composter	13,594	36,000	(27,715)	21,879
Cambridge Home Composting	125	-	(125)	-
Growing Communities	40,481	120,735	(114,176)	47,040
Edible Gardens	-	24,000	(16,489)	7,511
Total restricted funds	**118,959**	**196,871**	**(203,790)**	**112,040**

Restricted funds – prior year	Balance at 1 January 2019	Movement in Resources & Transfers		Balance at 31 December 2019
	£	£	£	£
Projects:				
Growing for Health	4,778	-	(4,778)	-
Move More, Eat Well	10,849	19,598	(30,447)	-
Growing Enterprise	4,817	(4,817)	-	-
Food Growing in Schools – London	6,305	10	(6,315)	-
Project Learning Garden	6,215	(500)	(5,715)	-
Social Therapeutic Horticulture	-	15,464	(2,697)	12,767
Tackling Re-offending	15,011	-	(15,011)	-
Children in Need	5,831	16,016	(9,755)	12,092
Towards Nature with Mutual Understanding	52	1,706	(1,758)	-
Ryton Gardens Improvements	5,962	(5,962)	-	-
Thyme To Be	1,160	(1,160)	-	-
Online Training National Pilot	54,850	-	(14,950)	39,900
Southwark Master Gardener	27,769	-	(27,769)	-
Cumbria Master Composter	9,935	36,000	(32,341)	13,594
Cambridge Home Composting	2,436	-	(2,311)	125
Growing Communities	25,026	131,024	(115,569)	40,481
Total restricted funds	**£180,996**	**£207,379**	**(£269,416)**	**£118,959**

Projects:

Social Therapeutic Horticulture – A project looking at how we can use organic horticulture to improve different people's lives, including carers and young people.

Children in Need – this project provides fun, environmental activities for young carers. Groups of children aged 6 to 13 have visited Ryton Organic Gardens for an exciting day, sowing seeds, hunting for mini beasts and making pizza during their school holidays. During 2020 these activities were moved online.

Online Training National Pilot – A programme aiming to deliver the organic horticulture training activities on a national, rather than regional, scale, using online delivery and the learnings from our Master Gardener programmes.

Cumbria Master Composter – in partnership with Cumbria County Council, this programme started in May 2019 to raise awareness amongst the public in Cumbria of the benefits of composting, through a network of volunteer advisors.

Cambridge Home Composting – a series of commissioned workshops being run in Cambridge

Growing Communities – a three-year project funded by Reaching Communities (Big Lottery) bringing together the local community to undertake therapeutic gardening activities and learn new organic horticultural and life skills.

Edible Gardens – a partnership with Trees for Cities, encouraging children to grow and eat more fruit and vegetables by providing purpose built veg plots and providing training and advice.

Growing for Health – a project funded by The Tudor Trust and delivered in partnership with Sustain; the alliance for better food and farming. The aim of the project is to investigate barriers/opportunities/mechanisms for community food growing to deliver more directly to health outcomes and be integrated into the routine health care service provided by health care professionals.

Move More, Eat Well – A partnership programme delivering free events, support, activities and opportunities, including food growing and healthy cooking, for residents in certain parts of Birmingham.

Growing Enterprise – funded by the Daylesford Foundation this is a two year project to support disadvantaged young people. They will learn horticultural and business skills through growing, making and selling a variety of products. In 2020, the remaining funding has been transferred to be part of our larger Social Therapeutic Horticulture project.

Food Growing in Schools – London; an ambitious target to get every school in London growing food. This is a three year project funded by the Big Lottery and Greater London Authority. We will work with RHS, Capital Growth, School Food Matters, Morrisons Let's Grow programme and the Food for Life Partnership to support local volunteers, businesses and schools to come together and grow food.

Project Learning Garden – A pilot project funded by the Captain Planet Foundation, delivering a garden 'start-up' programme in London schools. In 2019, the remaining funding was transferred to be part of our larger Social Therapeutic Horticulture project.

Tackling Re-offending – exploring the use of the Master Gardener model within a prison setting

Towards Nature with Mutual Understanding – This is a European project with partner organisations sharing their knowledge of the use of nature and gardening as a therapeutic resource.

Ryton Gardens Improvements – Funding to improve facilities at Ryton Organic Gardens, including a purpose-built composting area and education facilities for visitors. In 2019, the remaining funding was transferred to be part of our larger Social Therapeutic Horticulture project.

Thyme To Be – Funded by Bupa UK Foundation, we are running social and therapeutic sessions to support family carers at Ryton Organic Gardens. Carers are involved in practical organic activities whilst socialising with others in a similar situation. In 2019, the remaining funding was transferred to be part of our larger Social Therapeutic Horticulture project.

Southwark Master Gardener - A Master Gardener/Food Buddy programme which engages with residents of the London borough of Southwark to support food at home or in community gardens. Target beneficiaries are those on low incomes/at risk of food poverty or who have been food bank users.

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Fund balances at 31 December 2020 are represented by:				
Tangible fixed assets	119,574	-	119,574	2,001
Investments	1,375,280	-	1,375,280	-
Current assets	528,826	112,040	640,866	2,484,427
Current liabilities	(398,442)	-	(398,442)	(395,345)
Creditors amount falling due after more than one year	(38,881)	-	(38,881)	(41,893)
Provisions for liabilities	(2,097,286)	-	(2,097,286)	(1,892,481)
Total net assets	**(510,929)**	**112,040**	**(398,889)**	**156,709**

The unrestricted funds include an unrealised investment reserve of £78,624 (2019- £nil) relating to unrealised gains on investments in the year.

22. Operating lease commitments

At 31 December 2020 the total future minimum lease payments for the Group under non-cancellable operating leases are as follows:

	2020	2019
	£	£
Expiry:		
Within one year	4,116	4,116
Between one and five years	2,734	6,861
	6,850	**10,977**

23. Capital commitments

There were capital commitments of £nil (2019: £nil) at the year end.

24. Related Party Transactions

There are no related party transactions during the period (2019: £nil).