

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31ST AUGUST 2021

Company No: 06759008
Charity No: 1168587

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

REPORT AND ACCOUNTS

CONTENTS

	<u>Page</u>
Directors' and Trustees' Report	2 – 8
Report of the Independent Examiner	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12 – 23

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2021

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st August 2021, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

1. OUR PURPOSE

Our purpose is to provide high quality programmes that cultivate an interest in the natural world in order to understand and protect it and to benefit from all that an appreciation and connection with nature brings.

The Garden Classroom (aka TGC) was set up in 2008 to develop and deliver high quality outdoor education and recreation programmes by founder Marnie Rose. Together with founder Trustee Rosey Lyall the charity has grown steadily and carefully diversifying its range and depth of programmes. Over the last few years TGC has regularly worked with an annual average of 30 schools working across Islington, Hackney and Kent.

Our aims are as follows:

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

Our Volunteers

Volunteers are essential to the work and services of The Garden Classroom. Among other services they provide:

- Trustee support
- Fundraising
- Support for TGC's main education
- Support for TGC's countryside programmes
- Time to deliver nature connection community events and activities

All are DBS checked and receive training to deliver their service.

Achievements and Performance

In May, TGC won Education & Learning Team of the Year 2021 at the National School Travel Awards (against fellow finalists the Science Museum and English Heritage).

TGC also maintained its quality badge accreditation with the Council for Learning Outside the Classroom. Here are some of the highlights:

- The year saw steady growth in bookings for TGC's Urban Forest Schools programme – a new TGC programme.
- The charity designed a responsive Personal, Social, Health and Economic (PSHE) education and recovery & wellness offer for schools, which was warmly received by school teachers, and continues to be popular.
- Bookings for accredited training also increased and this promises to be a steady growth area.
- The Countryside programme was able to go ahead with 199 children attending camp in the Summer of 2021.
- The team embarked on training and Continuing Professional Development during furlough periods.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

2. OUR ACTIVITIES

In 2020-21 TGC delivered a total of 593 sessions to 4,336 children and young people who attended one or more of these sessions.

In 2020-21 TGC offered a total of 14,425 outdoor nature experiences.

Highest delivery was by our Main Education department, which made up 41% of our total activity with the most popular being Personal, Social, Health and Economic (PSHE) education / Recovery & Wellness supporting children and young people emerging from lockdown.

Urban Forest School sessions (30%)

Countryside (10%)

The borough with the most activity was Islington (45%).

2.1 Main Education

- The Garden Classroom delivered 218 sessions for 2,916 children and young people (who attended one or more of these sessions) at more than 10 outdoor venues.
- Most popular were PSHE education/ Recovery & Wellness (28%) followed by Science at 20%. Education sessions included a one-off partnership project with Learning Through Landscapes (15%) and our Bees programme (15%)
- We also delivered Geography, Literacy, Maths, History and Drama-based sessions.
- The majority of sessions were in Islington, Hackney and Camden. The most popular year group were Year 6, followed closely by Year 1.

2.2 Urban Forest School (UFS)

- The Garden Classroom delivered 164 Urban Forest School sessions - 489 children attended one or more of these sessions.
- Most popular year groups were EYFS and Year 1, with reception, year 2 and 3 following. The majority of sessions took place on Hackney Downs followed by Caledonian Park and sessions in schools' own woodlands

2.3 Countryside

- The Garden Classroom delivered 50 camping trips and away-days – 199 children and young people attended one or more of these trips.
- 60% were Year 6, 18% were Year 5 and vertical groupings. This was the first year that Year 4s were involved.
- Most popular were 3-night camps (72%). With 2-nights also available. We also successfully piloted 1-night "sleepovers" for Year 4. All countryside activity was delivered at Hobbs Hill Farm in Kent.

2.4 Training

- The Garden Classroom delivered 51 training sessions -95 participants attended one or more of these sessions. Most popular were accredited training (59%) and team training at 31%.
- We also ran Cass funded Continued Professional Development (CPD) programmes for teachers and school staff.

Note: A high proportion of TGC team training was coordinated by the Training department in this year and took place when delivery to schools and community groups was limited due to COVID restrictions. Most training took place at The Quadrangle, Kent and King Henry's Walk Garden in Islington. 20% of sessions took place at a new London venue Meadow Orchard in Crouch End, N8.

2.5 Community

- The Garden Classroom delivered 53 community sessions to 719 families and members of our local community – with many families and community members attending more than one session.
- The main group we reached were families with 0–5-year-old children through Little Explorers (60%), with family events and green social-prescribing also well attended. This is a popular community offer and one that TGC plans to grow.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

2.6 Holiday Activity

- The Garden Classroom delivered 57 holiday sessions – 198 children and young people attended one or more sessions.
- Acorn Club was the most popular (54%). Followed by the Secret Garden Theatre Project (25%). Other projects included Urban Forest School and bespoke holiday clubs for schools.

National Picture

Increased public awareness of the importance of a connection with nature is a direct result of the international experience of lockdown and the effects of the pandemic, particularly those in urban environments. TGC's work has never been so important, and in particular with regards to raising engagement of people with the natural world and improving mental and physical health and wellbeing.

Impact of Coronavirus

As the global pandemic persisted our charity was once again prevented from delivering programmes to school children due to school lockdown restrictions. However, as our work is outside and due to excellent relations with stakeholders and partners combined with a robust Covid-19 risk management plan, we opened our doors as soon as we were able due to the nature of our work and the communities we serve.

Countryside classroom programme

Our Countryside team was poised and ready to deliver seven weeks of camping over May-July 2021. On the day government restrictions lifted for school residentials, TGC had a group of children arriving on camp the same day.

Support to children in lockdown

Demand for TGC's popular Recovery and Wellness programme grew amongst schools who saw their children negatively impacted by lockdown.

Working with Islington Council

Our partnership with Islington Council continues to thrive and shine as an example of what can be achieved when councils and charities work together. In the last year, Islington Council's parks department and TGC worked together to break down the barriers to give schools ease-of-access to local green spaces.

3. LOOKING FORWARD

With risk mitigation at the heart of planning, there is regular dialogue between the CEO and Trustees, and following an inclusive Away Day TGC is preparing itself for a busy year ahead. Along with the necessary reduction of the core team by two people in July 2021, and a key focus on income generation from September 2021, the charity aims to build back better with an anticipated increase in activity.

The aim is to consolidate the relatively new permanent team structure, stabilising the charity as we emerge from lockdown and improving central systems and operations. The focus as we grow is to establish a culture of working that promotes and practises inclusion and also prioritises health and wellbeing amongst the team. By focussing on the personal development of our team members we will be best placed to support the communities we serve.

Public benefit statement

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the charity's activities.

4. FINANCIAL REVIEW

The Trustees would like to thank its funders and supporters for generously supporting TGC and providing the crucial flexibility that has been required during this second challenging and complex year due to the impact of the pandemic. This incredible support has enabled the charity to establish a highly talented team enabling the charity to increase the range, complexity and scope of projects planned for 21-22.

The Statement of Financial Activities showed a net deficit of £28,255 (2020 - £114,390) for the year and reserves stand at £179,648 (2020 - £207,903). The charity was prepared for an anticipated surge in activity for 2020/21 and hired additional staff to meet the demand. Unfortunately the Covid-19 pandemic resulted in the charity having to use some of its reserves to cover salary costs in the short term with the aim of increasing the reserves again by the end of 21-22.

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

Annual income for the year increased by 10% from the prior year mainly due to an increase in income from charitable activities. Expenditure increased by 58% for the same period due to the operational decision early in 2021 to introduce 3 more core staff to deliver our projects.

Risk Management

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

Reserves Policy

An area of improvement identified by Trustees is the charity's reserves. To mitigate financial risk it was agreed to set a reserve policy of 3 months minimum of running costs.

As at the year end accounts showed funds* of £179,648 (2020 - £207,903), of which £76,114 (2020 - £117,845) was restricted. The reserves held in unrestricted funds, which have not been designated or invested in fixed assets, at the 31st August 2021 were £76,315 (2020 – £84,670). A new designated staff contingency fund of £20,000 was set up during the year to cover the charity's staff redundancy and continuity of service.

To increase the reserves in line with the new policy set by the Trustees, TGC will continue to move towards a more sustainable model, which includes increasing our trading offer. Our Finance Sub-Committee reviews budget, cashflow and reserves regularly.

The Trustees have reviewed the circumstances of the charity for the foreseeable future and are of the view that the charity is a going concern.

Investment Powers and Policy

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

Principal Funding Sources

The charity aims to develop a diverse funding base for its activities. TGC continues to attract funding for its various projects from a wide range of other sources however in 2020/2021 the majority of this funding came from charitable trusts and foundations, private companies and donations.

5. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Garden Classroom is a registered charity and company limited by guarantee and not having a capital divided by shares.

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

The charity is established under written articles amended 6th June 2016 that established the objects and powers of the charity. The charity registration number is 1168587 and the company registration number is 06759008.

Recruitment and Appointment of Trustees

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

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

Trustee Induction and Training

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

Organisational Structure

The Board of Trustees (who are also Directors) shall not be less than three. The charitable company is organised so that the Trustees meet at least six times a year, whereby any major risks to which the charity is exposed are reviewed and systems and procedures are established to manage those risks. If the need arises, there will be occasional extra meetings to discuss issues or challenges, which arise unexpectedly. Trustees hosts meetings with staff and volunteers to discuss the development and implementation of the development plan and to inform the decisions made by Trustees about the future direction of The Garden Classroom.

The daily operations are the responsibility of the CEO, who has overall leadership for the various activities projects and has regular meetings with the Chair, as well as reporting formally, on a regular basis, to the Board of Trustees.

Related Parties

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

- London Borough of Islington
- King Henry's Walk Garden
- Council for Learning Outside The Classroom
- ITC First
- The Quadrangle Trust
- The Boomaars Family/Vexour Farm
- Ryewell Wood (Belhurst Conservation Trust)

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 06759008

Charity Number: 1168587

Trustees / Directors

Mr Robert I Burns - Chair

Mr Vikram Jain

Mr Shelly Khaled

Mr Benjamin J Brace

Ms Galeemah Adams

Ms Sarah V Whitehouse

Mr Robert Williams

Ms Farrah Nazir – appointed on 01 February 2021

Mr Raakesh Patel – Treasurer - appointed on 27 April 2021

Company Secretary: Marnie Rose

Senior Management Personnel: Marnie Rose – Chief Executive Officer

Amy Haworth – Senior Manager

Patrons - Joe Swift and Bob Gilbert

Registered Office: Newington Green Park Building, 2 Newington Green, Islington N1 4RF

Independent Examiner: Samir Shah,
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: The Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)
FOR THE YEAR ENDED 31ST AUGUST 2021

Trustees' responsibilities in relation to the financial statement

The Trustees (who are also directors of The Garden Classroom for the purposes of company law) are responsible for preparing the Trustees' Annual 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 for that period.

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 business.

The Trustees are responsible for keeping proper 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.

The Trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

This report was approved by the Trustees on 18th January 2022 and signed on its behalf:



ROBERT I BURNS (CHAIR)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE GARDEN CLASSROOM

(A registered charity and company limited by guarantee)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

Respective responsibilities and basis of report

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

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

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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



SAMIR SHAH
For on behalf of Ramon Lee Ltd
93 Tabernacle Street
London EC2A 4BA

Date: 10th February 2022

THE GARDEN CLASSROOM
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STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2021

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds General Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income						
Grants and donations	2	57,414	-	160,193	217,607	241,230
Income from charitable activities	3	105,505	-	125,334	230,839	187,165
Other trading income	4	24,294	-	-	24,294	2,568
Investment income		49		-	49	91
Total income		<u>187,262</u>	<u>-</u>	<u>285,527</u>	<u>472,789</u>	<u>431,054</u>
Expenditure						
Cost of raising funds	5	64,413	-	-	64,413	18,294
Charitable activities	5	109,373	-	327,258	436,631	298,370
Total expenditure		<u>173,786</u>	<u>-</u>	<u>327,258</u>	<u>501,044</u>	<u>316,664</u>
Net income/(expenditure) and net movement in funds for the year before transfer		13,476	-	(41,731)	(28,255)	114,390
Transfer between funds		(20,000)	20,000			-
Net income/(expenditure) and net movement in funds for the year after transfer		<u>(6,524)</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Reconciliation of funds</i>						
Total funds, brought forward		90,058	-	117,845	207,903	93,513
Total funds, carried forward		<u>83,534</u>	<u>20,000</u>	<u>76,114</u>	<u>179,648</u>	<u>207,903</u>

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the above movement in funds for the above two financial periods.

The notes on pages 11 to 22 form part of these accounts.

THE GARDEN CLASSROOM
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BALANCE SHEET AS AT 31ST AUGUST 2021

	Notes	2021	2020
		£	£
Fixed Assets			
Tangible assets	10	7,219	5,388
Current Assets			
Debtors	11	8,092	18,208
Cash at bank and in hand		183,951	211,189
		<u>192,043</u>	<u>229,397</u>
Liabilities			
Creditors falling due within one year	12	<u>(19,614)</u>	<u>(26,882)</u>
Net Current Assets		172,429	202,515
Net Assets		<u>179,648</u>	<u>207,903</u>
The funds of the charity:			
Unrestricted funds			
General	13	83,534	90,058
Designated	13	20,000	-
Restricted funds	13	76,114	117,845
Total charity funds		<u>179,648</u>	<u>207,903</u>

For the financial year ended 31st August 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors and Trustees on 18th January 2022 and were signed on its behalf by:



..... MR R I BURNS (CHAIR)

Company Number: 06759008

The notes on pages 11 to 22 form part of these accounts.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

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) (effective 1 January 2019), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Garden Classroom meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

1.2 Preparation of accounts on a going concern basis

The charity's Financial Statements show net deficit of £28,255 for the year and free reserves of £76,315 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

1.3 Income recognition

All income is included in the consolidated SOFA when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Grant income

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

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

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

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets are charged against the restricted fund.

Donations and legacies

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

Contract income

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

Investment income

Investment income is included when receivable.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the charity is not recognised in the main body of the financial accounts but detail is contained in the Trustees report.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2021

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

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

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

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

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 6.

1.7 Fund accounting

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor-imposed conditions.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £700 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Fixtures, fittings & equipment	- 25% reducing balance
Computer equipment	- 33.33% on cost

1.9 Debtors

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

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term cash deposits.

1.11 Creditors and provisions

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

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2021

1.12 Financial instruments

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

1.13 Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.14 Judgement and key sources of estimation uncertainty

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

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

1.15 Pension

The charity operates a defined contribution pension scheme on behalf of its employees. Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the scheme are held separately from those of the charity in an independently administered fund.

1.16 Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
The City Bridge Trust	-	14,250	14,250	36,000
Garfield Weston Foundation	-	-	-	20,000
One Family Foundation	-	-	-	2,500
The Orpington Foundation	-	10,000	10,000	10,000
London Response Fund/The City Bridge Trust	-	55,107	55,107	-
Pinsent Masons LLP	-	5,400	5,400	1,828
The Philip King Charitable Trust	-	15,000	15,000	15,000
Social Investment Business Grant	-	-	-	8,980
The Portal Trust	-	-	-	7,250
Two Magpies Fund	-	-	-	15,000
HMRC Job Retention Scheme	-	45,436	45,436	53,572
Charities Trust (Crowdfunder/M&G Prudential)	6,333	-	6,333	-
Siemens	-	10,000	10,000	-
Steve Edge	1,507	5,000	6,507	-
Donations <£1,001	2,222	-	2,222	19,276
Donation in kind	47,352	-	47,352	51,824
	<u>57,414</u>	<u>160,193</u>	<u>217,607</u>	<u>241,230</u>

Grants and donation income in 2020, totalling £241,230, was attributed to £86,828 unrestricted funds and £154,402 restricted funds.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2021

2. GRANTS AND DONATIONS (continued)

The donations in kind are recognised within income as donations, and corresponding charges included within direct costs and support costs. The values placed on these contributions by the charity and the charges within expenditure are as follows:

- Rosey Lyall – Fundraising costs, sessional consultancy and volunteer management – £37,000 (2020: £37,129)
- London Borough of Islington – Premises costs– £10,000 (2020: £10,000)
- Sage Foundation – Communication and IT costs £352 (2020: £325)

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<i>Nature Connection Activity:</i>				
Session Income/Traded Income	105,505	-	105,505	42,695
<i>Grants and service level agreements:</i>				
Alchemy Foundation	-	-	-	1,000
Arsenal Football Club	-	-	-	2,250
The National Lottery	-	-	-	1,000
The Bryan Guinness Charitable Trust	-	6,000	6,000	-
The Cleary Foundation	-	-	-	1,000
Co-op Local Community Fund	-	1,114	1,114	2,303
Goldman Sachs Gives/Boomaars Family	-	40,000	40,000	30,000
Chapman Charitable Trust	-	1,000	1,000	-
Learning Through Landscapes	-	16,120	16,120	-
Victoria Community Fund	-	4,919	4,919	-
Lord Barnby's Foundation	-	2,000	2,000	-
Sussex Lund (High Weald)	-	2,500	2,500	-
London Borough of Islington	-	33,021	33,021	26,779
M&G Ltd	-	-	-	1,900
The Nineveh Charitable Trust	-	5,000	5,000	5,000
Pinsent Masons PPL	-	-	-	2,830
Progress UK	-	-	-	3,000
The Portal Trust	-	-	-	15,971
South Downs National Park Trust	-	-	-	14,161
Shanley Foundation	-	-	-	3,000
The Swire Charitable Trust	-	10,000	10,000	5,000
Trees for Cities	-	-	-	22,776
Steve Edge	-	-	-	6,000
Grant income < £1,001	-	3,660	3,660	500
	<u>105,505</u>	<u>125,334</u>	<u>230,839</u>	<u>187,165</u>

Income from charitable activities in 2020, totalling £187,165, was attributed to £46,738 unrestricted funds and £140,427 restricted funds.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

4. OTHER TRADING INCOME

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Fundraising activities	21,870	21,870	1,718
Product Sales	2,424	2,424	850
	<u>24,294</u>	<u>24,294</u>	<u>2,568</u>

Other trading income in 2020 totalling £2,568 was all attributed to unrestricted funds.

5. ANALYSIS OF EXPENDITURE

	Raising funds £	Nature Connection Activity £	2021 £	2020 £
Salary costs	58,070	183,033	241,103	168,561
Sessional work	-	66,931	66,931	67,331
Staff training and CRB's	-	12,871	12,871	6,251
Volunteers expenses	-	3,456	3,456	535
Resources, material and equipment	-	62,452	62,452	21,809
Travelling and delivery expenses	-	6,042	6,042	3,250
Advertising and promotion (Inc. website)	-	2,466	2,466	1,540
Fundraising costs	-	-	-	500
Support costs (Note 6)	6,185	96,898	103,083	43,907
Governance costs (Note 6)	158	2,482	2,640	2,979
	<u>64,413</u>	<u>436,631</u>	<u>501,044</u>	<u>316,664</u>

Of the £501,044 expenditure in 2021 (2020 - £316,664), £173,786 was charged to unrestricted funds (2020 - £82,302) and £327,258 to restricted funds (2020 - £234,362).

6. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	Support costs £	Governance costs £	2021 £	2020 £
Finance and administration staff	61,125	-	61,125	14,491
Premises costs	15,043	-	15,043	13,857
Communication and IT costs	4,960	-	4,960	4,014
Insurance	2,828	-	2,828	1,994
Depreciation	2,877	-	2,877	1,683
Legal and professional costs	7,201	-	7,201	4,080
Miscellaneous expenses	9,049	-	9,049	3,788
Trustees and Board Meeting Expenses	-	-	-	99
Independent Examiner's fee	-	2,640	2,640	2,880
	<u>103,083</u>	<u>2,640</u>	<u>105,723</u>	<u>46,886</u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

7. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:

	2021	2020
	£	£
Depreciation	2,877	1,629
Independent Examination	2,640	2,880
	<u> </u>	<u> </u>

8. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

STAFF COSTS	2021	2020
	£	£
Salaries	276,691	169,459
National Insurance	18,784	9,074
Pension contributions	6,753	4,518
	<u>302,228</u>	<u>183,051</u>

No employee had employee benefits in excess of £60,000 (2020 - £nil).

No Trustees received remuneration or reimbursed expenses during the year (2020 - £nil).

The key management personnel of the charity comprise the Chief Executive Officer and Senior Programme Manager. The total employee benefits of the key management personnel of the charity were £115,260 (2020 - £80,453).

9. STAFF NUMBERS

The average monthly number of full-time equivalent staff employed by the charity during the year was as follows:

	2021	2020
Direct charitable work	5.5	5.5
Finance and administration staff	0.5	0.5

The average monthly number of persons employed by the charity during the year, making up the FTE, was 8 (2020 – 8).

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
As at 1 September 2020	13,407
Additions	4,708
Disposal	-
As at 31 August 2021	<u>18,115</u>
Depreciation:	
As at 1 September 2020	8,019
Disposal	-
Charge for the year	2,877
As at 31 August 2021	<u>10,896</u>
Net book value:	
As at 31 August 2020	<u>5,388</u>
As at 31 August 2021	<u>7,219</u>

11. DEBTORS

	Total 2021 £	Total 2020 £
Trade debtors	7,297	1,875
Other debtors	795	400
Prepayments and accrued income	-	15,933
	<u>8,092</u>	<u>18,208</u>

12. CREDITORS: amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade creditors	1,119	2,526
Taxation and social security	-	-
Other creditors	165	966
Accruals	2,640	2,880
Deferred income (note 14)	15,690	20,510
	<u>19,614</u>	<u>26,882</u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

13. MOVEMENT IN FUNDS

	Balance as at 01.07.20 £	Income £	Expenditure £	Transfer £	Balance as at 31.08.21 £
Restricted funds:					
Arsenal Football Club	2,250	-	2,250	-	-
The Bryan Guinness Charitable Trust	-	6,000	-	-	6,000
London Response Fund/The City Bridge Trust	-	55,107	55,107	-	-
Co-op Local Community Fund	2,171	1,114	3,285	-	-
City Bridge Trust	10,386	14,250	24,636	-	-
Garfield Weston Foundation	18,924	-	18,924	-	-
Goldman Sachs Gives/Boomaars Family Chapman Charitable Trust	20,477	40,000	60,477	-	-
HMRC Job Retention Scheme	-	1,000	1,000	-	-
London Borough of Islington	-	45,436	45,436	-	-
The National Lottery	1,983	33,021	25,839	-	9,165
The Nineveh Charitable Trust	1,000	-	1,000	-	-
One Family Foundation	-	5,000	5,000	-	-
The Orpington Foundation	766	-	766	-	-
The Philip King Charitable Trust	4,643	10,000	4,643	-	10,000
Pinsent Masons LLP	-	15,000	15,000	-	-
Learning through Landscapes	-	5,400	5,400	-	-
Victoria Community Fund	-	16,120	16,120	-	-
Lord Barnby's Foundation	-	4,919	2,416	-	2,503
Sussex Lund (High Weald)	-	2,000	2,000	-	-
Siemens	-	2,500	2,500	-	-
Progress UK	-	10,000	-	-	10,000
South Downs National Park Trust	2,875	-	160	-	2,715
The Portal Trust	12,744	-	357	-	12,387
The Swire Charitable Trust	14,574	-	1,230	-	13,344
Two Magpies Fund	5,000	10,000	10,000	-	5,000
Anonymous donor	14,838	-	14,838	-	-
Grants and donations < £1,001	4,714	5,000	4,714	-	5,000
	500	3,660	4,160	-	-
	<u>117,845</u>	<u>285,527</u>	<u>327,258</u>	<u>-</u>	<u>76,114</u>
Unrestricted funds:					
General funds	90,058	187,262	173,786	(20,000)	83,534
Designated funds	-	-	-	20,000	20,000
Total funds	<u><u>207,903</u></u>	<u><u>472,789</u></u>	<u><u>501,044</u></u>	<u><u>-</u></u>	<u><u>179,648</u></u>

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

13. MOVEMENT IN FUNDS (continued)

Movements in funds - previous year

	Balance as at 01.07.19 £	Income £	Expenditure £	Balance as at 31.08.20 £
Restricted funds:				
Alchemy Foundation	-	1,000	1,000	-
Arsenal Football Club	-	2,250	-	2,250
The Bryan Guinness Charitable Trust	5,920	-	5,920	-
Charles S French Charitable Trust	1,794	-	1,794	-
The Cleary Foundation	-	1,000	1,000	-
Co-op Local Community Fund	-	2,303	132	2,171
City Bridge Trust	6,232	28,750	24,596	10,386
Garfield Weston Foundation	-	20,000	1,076	18,924
Goldman Sachs Gives	-	30,000	9,523	20,477
The Hedley Foundation	1,500	-	1,500	-
HMRC Job Retention Scheme	-	53,572	53,572	-
London Borough of Islington	316	22,736	21,069	1,983
M&G Ltd	-	1,900	1,900	-
National Lottery	-	1,000	-	1,000
Nineveh Charitable Trust	-	5,000	5,000	-
One Family Foundation	-	2,500	1,734	766
The Orpington Foundation	8,609	10,000	13,966	4,643
The Philip King Charitable Trust	-	15,000	15,000	-
Pinsent Masons	1,803	2,830	4,633	-
Postcode Local Trust	7,579	-	7,579	-
The Prince of Wales's Charitable Trust	892	-	892	-
Progress UK	-	3,000	125	2,875
Social Investment Business Grant	-	8,980	8,980	-
South Downs National Park Trust	-	14,161	1,417	12,744
The Shanly Foundation	-	3,000	3,000	-
The Portal Trust	15,979	15,971	17,376	14,574
The Swire Charitable Trust	-	5,000	-	5,000
Trees for Cities	-	22,776	22,776	-
Two Magpies Fund	-	15,000	162	14,838
William Kendall's Charity	5,356	-	5,356	-
Anonymous donor	1,286	6,000	2,572	4,714
Grants and donations < £1,001	112	1,100	712	500
	<u>57,378</u>	<u>294,829</u>	<u>234,362</u>	<u>117,845</u>
Unrestricted funds:				
General funds	36,135	136,225	82,302	90,058
Total funds	<u><u>93,513</u></u>	<u><u>431,054</u></u>	<u><u>316,664</u></u>	<u><u>207,903</u></u>

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

13. MOVEMENT IN FUNDS (continued)

Description, nature and purpose of restricted funds:

Alchemy Foundation – Grant towards Summer on the Green project.

Arsenal Football Club – Grant towards bees' sessions for schools.

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

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

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

Co-op Local Community Fund – Grant towards salary cost for Newington Green garden project

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

Garfield Weston Foundation – Grant towards salary costs in 2020 and grant towards the review processes and policies and premises signage costs in 2019.

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

The Hedley Foundation – Young Carer's camping residential.

HMRC Job Retention Scheme – Grant towards salaries of the furloughed staff.

Investec – Towards a programme of school science workshops.

Johnson Matthey – Seashore Adventures set up costs.

London Borough of Islington – Several grants received for the following purposes:

- London Borough of Islington Summer on the Green: a grant towards a programme of family nature engagement activities on Newington Green during the school summer holidays 2018
- Development of programme at Caledonian Park 2018/19
- Urban Forest School Programme for Islington Schools in 2019/2020/2021
- Bees Programme in 2019/2020/2021

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

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

One Family Foundation – Grant towards health and safety post COVID-19 staff training.

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

The Philip King Charitable Trust – Grant towards CEO's salary in 2020/21 and grant towards the Senior Programme Manager, CEO, equipment for Finance Officer and core costs in 2020/21.

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

Postcode Local Trust – Grant towards one-year Nature Connection programme for Islington children.

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

13. MOVEMENT IN FUNDS (continued)

The Prince of Wales's Charitable Fund – Setting up an urban Forest School programme.

Progress UK – For TGC to deliver a Nesta Theory of Change piece of work.

Social Investment Business Grant – Grant to support the organisation to become investment ready.

South Downs National Park Trust – Grant towards school residential.

The Shanly Foundation – Grant towards bees' sessions for schools in 2020/21 and Grant towards the science and nature work with schools.

The Portal Trust – A three year programme of Learning in Natural Environments CPD for Islington Schools.

The Swire Charitable Trust – Grant towards Urban Forest School Programme in 2020/21 and a grant towards the salary of Senior Programme Manager.

Trees for Cities – Grant towards Growing among Trees project.

Two Magpies Fund – Grant towards developing core service and adopt it to the needs of Islington primary schools' children in poverty post lockdown due to the coronavirus epidemic.

Anonymous donor – Donation towards bees' sessions for schools in 2020/21 and towards equipment for TGC's countryside residential camping programme in 2018/19.

William Kendall Charitable Trust – Grant towards the Bee Education Programme.

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

Learning through Landscapes – Traded restricted income to deliver My school My planet sessions at schools.

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

Lord Barnby's Foundation – Grant towards countryside residential camping.

Siemens – Grant towards salary of education manager.

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

Sussex Lund (High Weald) – Grant towards trees and hedge planting and bird boxes at Hobbs Hill.

Chapman Charitable Trust - Grant towards countryside residential camping.

Description, nature and purpose of unrestricted funds:

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

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

THE GARDEN CLASSROOM
(A registered charity and company limited by guarantee)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST AUGUST 2021

14. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General Funds	Designated Funds	Restricted Funds	Total 2021
	£	£	£	£
Tangible fixed assets	7,219	-	-	7,219
Net current assets	76,315	20,000	76,114	172,429
	<u>83,534</u>	<u>20,000</u>	<u>76,114</u>	<u>179,648</u>

Analysis of net assets between funds - previous year

	General Funds	Designated Funds	Restricted Funds	Total 2020
	£	£	£	£
Tangible fixed assets	5,388	-	-	5,388
Net current assets	84,670	-	117,845	202,515
	<u>90,058</u>	<u>-</u>	<u>117,845</u>	<u>207,903</u>

15. DEFERRED INCOME

	2021	2020
	£	£
Balance as at 1st September 2020	20,510	6,967
Amount released to income in the year	(20,510)	(6,967)
Amount deferred in the year	15,690	20,510
Balance as at 31st August 2021	<u>15,690</u>	<u>20,510</u>

Deferred income represents programme income received in 2021/22, relating to activity to be delivered in 2021/22.

16. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares.

17. RELATED PARTY TRANSACTIONS

There are no other related party transactions during the year (2020 - £nil).