

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.

A handwritten signature in dark ink, appearing to read 'Angela Wright'.

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.

A handwritten signature in purple ink that reads "Fiona Taylor".

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.

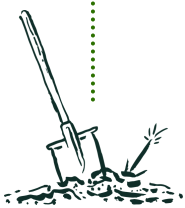


ENABLING & ENGAGING PEOPLE IN ORGANIC GROWING

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

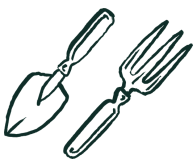
“Being a keen gardener and horticulturist. I gained a lot of knowledge from doing the Master Composter [training] and wanted to share that knowledge”
Volunteer Master Composter.



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', hullless 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 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

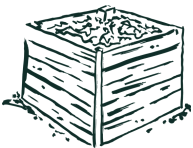
For over 20 years we've been supporting local volunteers to guide their communities to adopt more sustainable lives

“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.



RESEARCH AND CITIZEN SCIENCE

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

“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

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 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:

- 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

	Notes	Group		Charity	
		2023	2022	2023	2022
		£	Restated £	£	Restated £
Fixed assets					
Tangible fixed assets	10	128,301	169,442	128,301	169,442
Investments	11	690,730	941,802	690,739	941,802
		<u>819,031</u>	<u>1,111,244</u>	<u>819,040</u>	<u>1,111,244</u>
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
		<u>482,660</u>	<u>283,264</u>	<u>480,173</u>	<u>281,709</u>
Creditors: Amounts falling due within one year	14	(320,738)	(380,345)	(318,260)	(378,799)
Net current assets		<u>161,922</u>	<u>(97,081)</u>	<u>161,913</u>	<u>(97,090)</u>
Total assets less current Liabilities		<u>980,953</u>	<u>1,014,163</u>	<u>980,953</u>	<u>1,014,154</u>
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		<u>202,401</u>	<u>173,248</u>	<u>202,401</u>	<u>173,239</u>
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
		<u>202,401</u>	<u>173,248</u>	<u>202,401</u>	<u>173,239</u>

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

		2023	2022
	Notes	£	£
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)
		<u>330,659</u>	<u>251,386</u>
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		<u>374,323</u>	<u>140,644</u>
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
		<u>365,485</u>	<u>136,361</u>
Cash held in investments.		8,838	4,283
Cash and cash equivalents at the end of the year		<u>374,323</u>	<u>140,644</u>

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 effect 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)
			<u> </u>	<u> </u>
3.	Income from Donations, Membership and Legacies			
		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		£	£	2023
				£
	Donations and gifts	174,517	-	174,517
	Legacies	827,576	-	827,576
	Membership	558,643	-	558,643
	Gift aid recovery	113,119	-	113,119
		<u> </u>	<u> </u>	<u> </u>
		1,673,855	-	1,673,855
		<u> </u>	<u> </u>	<u> </u>
				1,017,473
				<u> </u>

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)
	<u>269,222</u>	<u>36,645</u>	<u>305,867</u>	<u>354,027</u>

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
	<u>43,257</u>	<u>-</u>	<u>43,257</u>	<u>60,752</u>

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
	<u>382,581</u>	<u>343,660</u>	<u>726,241</u>	<u>677,915</u>

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
	<u>1,162,666</u>	<u>200,762</u>	<u>1,363,428</u>	<u>1,253,604</u>

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
	<u>282,190</u>	<u>153,043</u>	<u>109,189</u>	<u>544,422</u>	<u>495,843</u>

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
	<u>1,284,643</u>	<u>1,179,390</u>

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
	<u>40</u>	<u>43</u>

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
	<hr/>	<hr/>	<hr/>
At 31 December 2023	268,747	88,254	357,001
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2023	173,390	1,826	175,216
Depreciation charge	31,572	21,912	53,484
	<hr/>	<hr/>	<hr/>
At 31 December 2023	204,962	23,738	228,700
	<hr/>	<hr/>	<hr/>
Net Book Value			
31 December 2023	63,785	64,516	128,301
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
31 December 2022	83,600	85,842	169,442
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO FINANCIAL STATEMENTS

As at 31 December 2023

Company Number 02188402

11. Investments	2023	2022
Investments managed by Investment Manager	£	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)
	<u>681,892</u>	<u>937,519</u>
Cash held by Investment Manager	8,838	4,283
	<u>690,730</u>	<u>941,802</u>
At 31 December 2023	<u>690,730</u>	<u>941,802</u>

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	-
	<u>681,892</u>	<u>937,519</u>
Cash held by Investment Manager	8,838	4,283
	<u>690,730</u>	<u>941,802</u>

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
	<u>9</u>	<u>9</u>

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
	<u>117,175</u>	<u>146,903</u>	<u>128,221</u>	<u>161,176</u>

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
	<u>320,738</u>	<u>380,345</u>	<u>318,260</u>	<u>378,799</u>

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																		
	<u>239,578</u>																		
Deferred income at 31 December 2023	<u><u>239,578</u></u>																		
	<table border="0" style="width: 100%;"> <tr> <td></td> <td colspan="2" style="text-align: center;">Group</td> <td colspan="2" style="text-align: center;">Charity</td> </tr> <tr> <td></td> <td style="text-align: center;">2023</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2023</td> <td style="text-align: center;">2022</td> </tr> <tr> <td></td> <td style="text-align: center;">£</td> <td style="text-align: center;">£</td> <td style="text-align: center;">£</td> <td style="text-align: center;">£</td> </tr> </table>					Group		Charity			2023	2022	2023	2022		£	£	£	£
	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															
	<u>239,578</u>	<u>237,992</u>	<u>239,578</u>	<u>237,992</u>															
	<u><u>239,578</u></u>	<u><u>237,992</u></u>	<u><u>239,578</u></u>	<u><u>237,992</u></u>															
16. Creditors: amounts falling due after more than one year																			
	<table border="0" style="width: 100%;"> <tr> <td></td> <td colspan="2" style="text-align: center;">Group</td> <td colspan="2" style="text-align: center;">Charity</td> </tr> <tr> <td></td> <td style="text-align: center;">2023</td> <td style="text-align: center;">2022</td> <td style="text-align: center;">2023</td> <td style="text-align: center;">2022</td> </tr> <tr> <td></td> <td style="text-align: center;">£</td> <td style="text-align: center;">£</td> <td style="text-align: center;">£</td> <td style="text-align: center;">£</td> </tr> </table>					Group		Charity			2023	2022	2023	2022		£	£	£	£
	Group		Charity																
	2023	2022	2023	2022															
	£	£	£	£															
Accruals and deferred income (note 15)	40,729	36,606	40,729	36,606															
	<u>40,729</u>	<u>36,606</u>	<u>40,729</u>	<u>36,606</u>															
	<u><u>40,729</u></u>	<u><u>36,606</u></u>	<u><u>40,729</u></u>	<u><u>36,606</u></u>															
17. Pension Schemes																			
<i>Defined Benefit Scheme</i>																			
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)
	<hr/>	<hr/>
Recognised in net income/expenditure	66,486	57,691
	<hr/>	<hr/>
Pension revaluation	-	-
	<hr/>	<hr/>
Recognised in other gains/losses	66,486	57,691
	<hr/>	<hr/>
Total cost recognised	(66,486)	(57,691)
	<hr/> <hr/>	<hr/> <hr/>

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	<u>(737,823)</u>	<u>(804,309)</u>

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	<u><u>196,629</u></u>	<u><u>5,772</u></u>	<u><u>202,401</u></u>

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
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Garden Organic is the working name of the Henry Doubleday Research Association.
Registered Charity in England and Wales (no. 298194) and Scotland (SC046767)

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