



Annual Report and Financial Statements

12 months to March 31st 2026



A Charitable Incorporated Organisation
Registered charity number 1181216





Contents

Charity Overview	2
An Evidence-Based Model of Recovery.....	3
Clinical Results.....	4
Demographics.....	5
Growing the Evidence Base	6
Our Volunteer Guides.....	7
Nature, Connection and Community.....	7
Young People’s Programme	8
Raising Awareness	9
Growing our Reach	9
Funders and Supporters	10
Administrative Details of the Charity and its Trustees	11





Charity Overview

Dose of Nature is a mental health charity dedicated to improving mental health and wellbeing through increased engagement with the natural world.

Our work is rooted in a growing body of scientific evidence demonstrating the physiological and psychological benefits of spending time in nature.

Our individual, ten-week Nature Prescriptions offer an effective, accessible, and sustainable approach to mental health recovery, providing a genuine alternative to medication and more traditional talking therapies.

The need for new approaches has never been greater. We are facing a growing mental health crisis, placing immense pressure on already stretched services. An estimated one in six adults in England experiences a common mental health condition¹, while a significant proportion of GP appointments relate to mental health concerns. Among children and young people, demand has also risen sharply, with many waiting months for specialist support. We urgently need interventions and recovery tools that are effective, economical and accessible, and that can complement existing services while delivering meaningful and lasting improvements in people's lives.

Nature offers one such opportunity. Research across psychology, neuroscience, environmental science and public health increasingly demonstrates that spending time in natural environments can support mental health through multiple, interconnected pathways. Studies associate time in nature with reduced stress and symptoms of anxiety and depression, enhanced mood and wellbeing, restored attention and improved cognitive functioning, as well as beneficial physiological changes including reduced blood pressure, increased heart-rate variability and improved immune function.

Nature is not simply the backdrop to our work; it is an active therapeutic ingredient at the heart of our recovery model.

Our Nature Prescription is a structured clinical model, led by psychologists, delivered by volunteers and underpinned by nature's restorative power. People with a wide range of mental health difficulties are referred by their GPs. Each participant receives a consultation with one of our psychologists and is matched with a dedicated volunteer Guide, whom they meet weekly in local natural spaces that are easy for them to reach.

Through education about the benefits of nature, experiential activities and practical and motivational support, Guides encourage people to spend more time outside and develop a deeper connection with the natural world, establishing new habits that can continue long after the formal prescription ends. Crucially, our Guides meet people as people, not simply as recipients of a service. They offer time, consistency, compassion and genuine human connection, helping participants gradually rebuild confidence and reconnect with the natural world.

Anyone who has been through our ten-week programme can continue to attend our nature-based groups on a drop-in basis for as long as they wish, providing ongoing opportunities for nature-based community engagement.

Our model represents a positive, hopeful, and outward-looking approach to recovery. Rather than focusing on symptoms, it helps people reconnect with themselves, with other people, and with the natural world around them.

And it works.

Our outcomes show high rates of recovery and reliable improvement, alongside meaningful changes in people's lives, for example returning to work or education, taking up volunteering or training, and reconnecting socially.

A Nature Prescription gives people something they can continue to draw on after their formal treatment has ended: a relationship with nature that is free, always available and will support their mental health for the rest of their lives.

¹ House of Commons Library (2024), Mental health statistics: prevalence, services and funding in England.



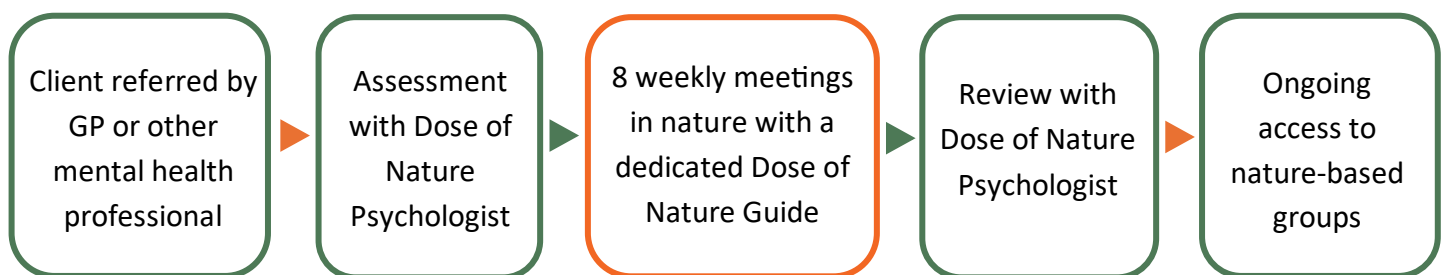


An Evidence-Based Model of Recovery

How a Nature Prescription Works

A Dose of Nature Prescription is a structured clinical mental health intervention that harnesses the scientifically evidenced benefits of nature to support recovery. Led by chartered psychologists, it is delivered by specially trained and supervised Volunteer Guides.

We support people referred directly by their GP or mental health professional with a wide range of difficulties, including depression, anxiety, trauma, stress, bereavement and addiction.



A personalised prescription

Following an initial psychological assessment, each client is carefully matched with a Guide. Our Guides are not trained therapists, but they are compassionate, patient people with excellent interpersonal skills and a genuine passion for nature. Trained by Dose of Nature psychologists, they offer time, encouragement and practical support, helping clients build confidence and discover how nature can support their recovery.

Over eight weeks, clients meet with their Guide each week in local natural spaces such as public parks, gardens and riversides. Each prescription is tailored to the individual's needs, interests and circumstances, introducing simple, evidence-based practices into everyday life. Guides receive client-specific supervision throughout the programme.

Lasting change

Week by week, clients are encouraged to put what they learn into practice independently, turning time in nature into a regular part of their everyday lives.

The impact extends well beyond the programme itself. Clients report returning to work or education, finding

employment, volunteering and undertaking new training. Some also tell us that, with appropriate medical guidance, they have reduced or even ceased their anti-depressant or anti-anxiety medication.

Many also report improvements in physical health and healthier lifestyles, including exercising more regularly, eating more healthily and reducing smoking or excessive alcohol consumption.

The aim is lasting independence rather than dependence on a service. By the end of their prescription, clients have begun to develop a relationship with nature they can draw on for life: a recovery resource that is free, readily available and sustainable.

Nature, connection and community

For all recipients of individual nature prescriptions, our nature-based groups remain available on a drop-in basis for as long as they wish, offering ongoing opportunities for friendship and social connection outside in nature.

All our activities take place outside in all weathers and include arts in nature, creative writing, knitting and nattering, singing, bird watching, walking, conservation, qigong, tennis, kayaking and yoga.

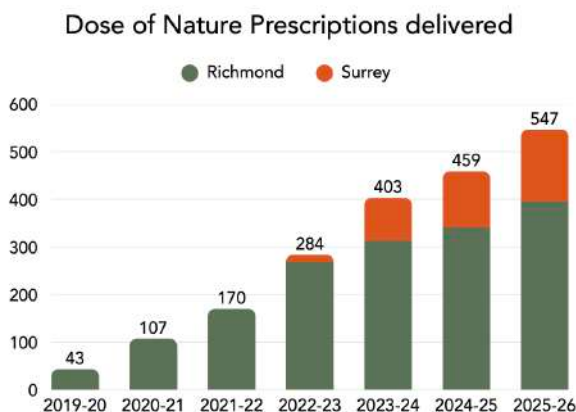




Clinical Results

Our clinical results continue to demonstrate the effectiveness of our intervention as a genuine alternative to medication and traditional psychological therapies.

In 2025-26, **547 individuals** experiencing mental health difficulties **engaged in our Dose of Nature Prescription Programme**. To date we have delivered over **2,000** Nature Prescriptions in our seven years of operation since 2019.



Over 80% of those who started a Nature Prescription completed the full 10-week programme. Our clients report meaningful improvements in their mental health and a renewed sense of positivity and hope.

547
Dose of Nature
Prescriptions
in 25/26

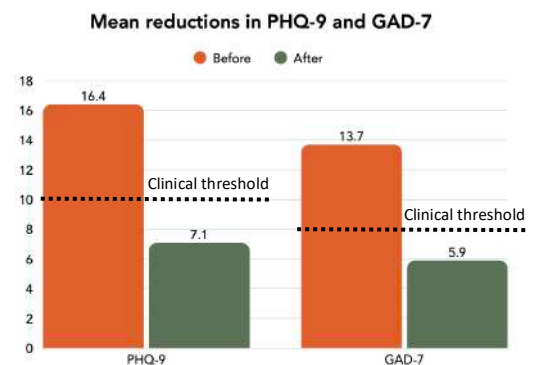
Over 90
GP Practices
referred to us in
25/26

Over 80%
completion rate

We collect and analyse performance data using the Patient Health Questionnaire for depression (PHQ-9) and the Generalised Anxiety Disorder scale for anxiety (GAD-7), allowing us to compare our efficacy rates with NHS Talking Therapies, and primarily Cognitive Behavioural Therapy (CBT).

Our 2025-26 results, collected within the framework of a Randomised Control Trial (RCT) conducted with the London School of Economics, indicate adult **recovery rates of 68%** and **reliably improved rates of 84%**. These outcomes are significantly higher than those reported by NHS Talking Therapies in their most recent full-year data (recovery rates of 48% and reliably improved rates of 69%)². We are particularly proud of the mean reductions in scores we achieve on the PHQ-9 (27-point scale for depression) and the GAD-7 (21-point scale for anxiety), compared with NHS Talking Therapies².

Adults	Dose of Nature Prescription	NHS Talking Therapies
Recovery Rate	68%	48%
Reliable Improvement	84%	69%
PHQ-9 Reduction	9.3 points	5.3 points
GAD-7 Reduction	7.8 points	5.7 points



Findings from the recent RCT demonstrate that our programme delivers significant improvements in mental health, wellbeing, and pro-environmental behaviours. The study also found a significant increase in life satisfaction - a key measure used by the UK Government to assess the economic value of mental health interventions. Overall, **Dose of Nature Prescriptions were found to generate £8 of social value for every £1 invested.**

² NHS England (2025) *NHS Talking Therapies, for anxiety and depression, Annual reports, 2024-25*.

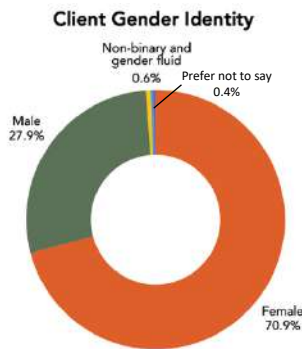




Demographics

Our Nature Prescriptions are for everyone: they are accessible to, and work effectively across, all demographics.

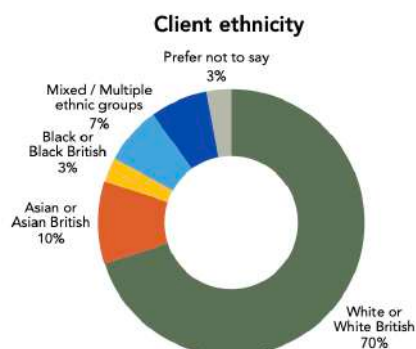
Around 28% of our clients are male, which broadly aligns with the gender distribution in NHS talking therapies³.



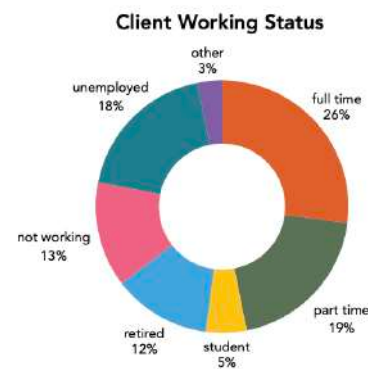
The age distribution of our clients broadly reflects that of our operating areas⁴, showing that people of all ages readily engage with our Nature Prescriptions.



Our clients come from diverse backgrounds, with ethnic minority communities being slightly more highly represented than in the areas we serve⁴.



Approximately 18% of our clients are unemployed and 41% have a gross household income below £21,000 per year. This is despite the fact that the London Boroughs of Richmond and Kingston, and Surrey County, are among the more affluent areas of the country with unemployment rates of around 4%⁴.



These figures highlight how people who are unemployed or are on low incomes are disproportionately affected by mental health difficulties⁵. We are therefore particularly pleased that our Nature Prescriptions often help people return to work or study.



Of course, behind all these numbers are people making progress on their own recovery journey. We recognise that recovery is deeply personal and means different things to different people. Our holistic, evidence-based approach considers recovery to be much more than symptom reduction alone. We combine psychological expertise, the therapeutic benefits of nature, and the power of human relationships to support lasting recovery.

³ NHS England (2025) NHS Talking Therapies, for anxiety and depression, Annual reports, 2024–25.

⁴ ONS (2023), How life has changed in Richmond upon Thames: Census 2021 and How life has changed in Surrey Heath: Census 2021

⁵ <https://www.mentalhealth.org.uk/explore-mental-health/statistics/poverty-statistics>





Growing the Evidence Base

Building the evidence for nature-based mental health interventions is central to our work. Alongside measuring our own outcomes, we collaborate with leading universities and researchers to test, understand and strengthen the Dose of Nature model.

LSE Randomised Controlled Trial

This year marked a major milestone. In partnership with the **London School of Economics and Political Science (LSE)**, we completed an independent Randomised Controlled Trial (RCT) evaluating our Nature Prescription programme.

Conducted over two and a half years with more than 375 participants, it is one of the most rigorous evaluations of a nature prescription programme to date.

The results were compelling. Participants experienced marked reductions in anxiety and depression, alongside significant improvements in life satisfaction, sense of purpose, social connectedness and belonging. They also reported reduced loneliness and increased pro-environmental behaviours.

The researchers concluded that Dose of Nature delivers on its primary aim of treating mental ill-health while generating wider benefits for individuals and society.

LSE also conducted a social welfare analysis in line with HM Treasury Green Book guidance, calculating a benefit-cost ratio of 8.3. In other words, **every £1 spent on a Dose of Nature Prescription generates more than £8 of social value** - described by the researchers as "high value for money".

Assistant Professors Dr Kate Laffan and Dr Chris Krekel, who conducted the research, are preparing the study for submission to the *Journal of Health Economics*.

King's College Research

Our Guildford Lead Psychologist, Dr Cat Huckle, co-authored a systematic review of nature-based interventions for neurological disorders, contributing to the wider evidence base for nature-based healthcare.

Kovaleski, C., Ahmed, N., Huckle, C., & Bashford, J. (2025). A systematic review of nature-based interventions for neurological disorders. *medRxiv*.

Goldsmiths, University of London

An evaluation of our Young People's Programme found that participants aged 15-25 reported reduced anxiety, improved mood and stronger relationships with themselves, other people and the natural world.

Barbieri, C., Oldfield, L., Norman, H., & Gould, G. (2026). *Evaluation of a nature-based psychological intervention: Dose of Nature Young People's Programme*, Goldsmiths Research Online.

University of Roehampton

Research comparing Nature Prescriptions with traditional talking therapies found that therapists experienced in both approaches considered nature-based interventions just as effective for many clients in helping to reduce stress, improve emotional wellbeing and support therapeutic engagement. Emily May Alford, a psychotherapist and Dose of Nature Guide, presented her research at the BACP International Research Conference in May 2026.

Universities of Surrey and City St George's

Dose of Nature is attracting growing interest from doctoral researchers with trainee psychologists choosing our intervention as the focus of their research. Current studies include the influence of nature on feelings of loneliness, and older adults' experiences of engaging with nature.

Together, this growing body of research is strengthening the evidence for Nature Prescriptions, deepening our understanding of how they work, and helping us continually refine our model.





Our Volunteer Guides

Our Volunteer Guides are at the heart of the Dose of Nature model. In 2025–26, 69 active Guides supported clients across Richmond and Kingston, with a further 34 working in and around Guildford.

"I have seen individuals arrive withdrawn and anxious, and slowly, through time spent outdoors with caring guidance, begin to reconnect with themselves, others, and the world around them."

Clive, Dose of Nature Guide

They give their time freely, bringing warmth, compassion and genuine human connection to every Nature Prescription. Many clients tell us that the fact their Guide is a volunteer, rather than a paid professional, makes the relationship feel particularly meaningful. Our Guides meet people as people, not simply as recipients of a service.

Volunteering also roots our model firmly within the communities we serve. Guides support people in their own local area, helping to build connection, trust and belonging, while contributing to a highly cost-effective intervention.

"Since becoming a volunteer Guide with Dose of Nature, I have witnessed the incredible impact this charity has had. The combination of compassion, professionalism, and nature-based support offered by Dose of Nature is truly life-changing."

Jamilla, Dose of Nature Guide

Our Guides come from all walks of life and most have no previous therapeutic experience. What unites them is empathy, patience, a non-judgemental approach and a shared love of nature. Following a rigorous recruitment process, they complete two days of training with our chartered psychologists, alongside safeguarding training and DBS checks. They then receive regular clinical supervision and monthly ongoing training throughout their time with Dose of Nature.

Each Guide brings their own personality and experience to the role, but all share a belief in the power of nature and human connection to support recovery.

Nature, Connection and Community



Our nature-based groups are an essential part of our model, providing opportunities for clients to continue connecting with nature and each other long after their individual Nature Prescription has ended.

Free weekly groups run throughout the year at each hub, led by our volunteers and open to clients on a drop-in basis for as long as they choose. They are not therapy groups, but welcoming, supportive spaces where people can continue spending time in nature, build friendships and develop lasting sense of community and belonging.

Our programme continues to grow through the creativity and enthusiasm of the Dose of Nature community. In 2025-26, we introduced a conservation group and regular sound baths at Pensford Field, alongside new gardening and kayaking groups at Dapdune Wharf.

These join an extensive programme including creative writing, birdwatching, art and crafts, singing, pottery, photography, knitting and nattering, yoga, qigong, tennis and group walks - all in nature, in all weathers!

"I don't do well with endings and goodbyes. And often the way things like counselling work, they have an inevitable ending. It was hard for me to deal with that - it brings on things like rejection, abandonment."

But when Dose of Nature said, 'You don't have to go anywhere, you can come to our groups whenever you want', it felt so reassuring - just knowing that Dose of Nature is still going to be there for you and that it's a growing community. It doesn't ever have to stop."

Adam 43





Young People's Programme

According to the NHS, one in five children and young people aged 8–25 in England had 'a probable mental health disorder' in 2023⁶. And yet, a growing body of evidence shows that something remarkably simple can make a difference: spending time in nature.

- Children who spend just 60 minutes a day in nature have been found to have a 50% lower risk of mental health difficulties.
- Greater daily exposure to nature among adolescents is associated with fewer emotional and behavioural problems.
- Simply viewing natural features like flowers has been shown to attention, concentration, and creativity.

Helping young people thrive

Our Nature Prescriptions give young people aged 16+ an effective, engaging and positive approach to mental health recovery. They provide time away from screens, and help reduce anxiety, whilst building resilience, confidence and self-esteem.

But nature is not simply the setting for our work. It is an active therapeutic ingredient. Through engaging, evidence-based activities, young people learn how and why nature affects their minds and bodies, while developing practical habits they can use to support their mental health throughout their lives.

With short waiting times, high engagement and strong outcomes, our programmes have been well received by young people and referrers. Referrals come from CAMHS and other statutory services, schools, colleges, universities and voluntary-sector organisations.

In 2025–26, we:

- supported over 100 young people aged 25 and under through our Nature Prescription Programme
- reached 194 students through our pilot school-based intervention
- provided specialist training for Volunteer Guides working with young people
- delivered wellbeing workshops and talks across local schools, colleges and universities.

⁶ NHS England. (2023). *Mental Health of Children and Young People in England, 2023: Wave 4 follow up to the 2017 survey.*

Nature Prescriptions in schools



This year we piloted our first school-based intervention at a state comprehensive in Richmond.

Our four-week programme was delivered within regular PSHE lessons to 180 12- to 13- year-olds, using outdoor activities, group discussions, original animated films and supporting resources to give students practical tools for managing stress, anxiety and everyday emotional challenges.

Alongside this, we delivered a more intensive six-week 'Nature for Wellbeing' course to students aged 12–15 who needed additional emotional support. The programme combined time in nature with practical tools to help students understand and support their own mental health.

The results were striking:

85%
of students' mental
health improved

All students started
spending more
time in nature

83%
felt more connected
to nature





Raising Awareness

As awareness of the therapeutic benefits of nature grows, Dose of Nature is increasingly contributing to the national conversation about mental health. This year, our work was featured in *The Guardian*, *The Times*, *The Independent* and the *Financial Times*, as well as on BBC Radio 4 and the BBC World Service.

Our CEO, Dr Alison Greenwood, was interviewed by James Coomarasamy on BBC Radio 4's *The World Tonight* and appeared on the BBC World Service, discussing the growing evidence for nature-based approaches to mental health. Our Clinical Lead, Dr Georgina Gould, also spoke at the inaugural TEDx Richmond, exploring how community connection can support the mental health and wellbeing of young people and adults.

The *Financial Times* highlighted the impact of Dose of Nature, reporting that our programme has “consistently outperformed equivalent NHS interventions”, including for people with more severe or complex needs. It also noted that our approach is “demonstrably easing strain on the NHS” while remaining highly cost-effective.

Charity pioneers nature therapy as cost-effective approach to mental illness



This growing recognition is helping us champion the therapeutic power of nature and make the case for effective, preventative and evidence-based approaches to mental health recovery.

Growing our Reach



Our ambition is to make high-quality Nature Prescriptions available to many more people, while protecting the evidence-based, personalised approach that makes our model effective.

PwC voluntarily supported Dose of Nature in developing a growth strategy centred on three priorities: scaling through partnerships, leading through evidence and building organisational strength.

Our growth will take two complementary routes. We plan to establish new Dose of Nature hubs, extending direct delivery into new communities and demonstrating how our model can work across different geographical and demographic settings. Planned developments in Hounslow, Lincolnshire and Exeter will allow us to demonstrate its effectiveness in areas ranging from a diverse, densely populated London borough to more rural communities.

Alongside this, our membership model offers the greatest opportunity to extend our reach nationally. We train and support NHS services, charities and other organisations to embed the Dose of Nature model within their own services, enabling many more people to benefit, without Dose of Nature having to deliver every prescription ourselves.

As we grow, we will continue to lead through evidence, using our research, outcomes and growing dataset to strengthen the case for nature-based mental healthcare and, ultimately, help influence wider healthcare policy.

Underpinning this will be a stronger and more resilient organisation, with increasingly diverse sources of income, effective use of technology and the people and systems needed to support sustainable growth.

Together, these priorities give us a clear route forward: deepening our impact locally, extending our reach nationally, and building the evidence needed to help Nature Prescriptions become part of mainstream mental healthcare.





Funders and Supporters

In our financial year 2025-26, Dose of Nature's income rose to £478,067.

As a growing charity, every donation is both hugely appreciated and highly impactful. Our income comes from three main sources: statutory funding (both NHS and local authority), charitable trusts and foundations, and individual donations. The breakdown of these sources of income is as follows.

- **48%** Trusts and Foundations
- **20%** Private Donors
- **16%** NHS
- **12%** Local Authority
- **4%** Local Community, Corporate, Earned Income



Out of every single mental health intervention I have ever received, what I have found at Dose of Nature has been the most effective at actually improving my quality of life and helping me to heal."

Noor, 34





Administrative Details of the Charity and its Trustees

Dose of Nature is a Charitable Incorporated Organisation ('CIO').
Charity registration number: 1181216.

Structure, Governance and Management

Principal office of the charity:

51 Gloucester Road, Richmond, Surrey TW9 3BT

Chief Executive:

Dr Alison Greenwood, DPsych

Independent Examiner:

Kevin Fisher BA, FCA, CTA

Kingston Burrowes Audit Ltd, 308 Ewell Rd, Surbiton,
Surrey KT6 7AL

Board of Trustees:

Sir Mark Rowley (Chair)

Ms Meena Bond (res. 4/3/26)

Ms Kerry Godden

Ms Amelia Gosal

Dr Faisal Islam

Dr Amelia Kidd (res. 2/3/26)

Dr Martin Milton

Mr Toby Seth

Mr Andrew Canniford (app. 1/6/26)

Ms Amina Abonde-Adigun (app. 1/6/26)

Ms Julie Friend (app. 1/6/26)

The governing document of the CIO adopts the 'Association' Model Constitution, as registered with the Charities Commission on 17 December 2018. During the period under review, the day-to-day activities of the charity were delivered by a team of five psychologists and an operations team consisting of seven members of staff, led by Chief Executive Dr Alison Greenwood. In addition to those paid members of staff, the charity has over 100 volunteer Dose of Nature Guides, all of whom have received enhanced DBS checks, completed a full training programme, including safeguarding, and continue to receive regular supervision and ongoing training from Dose of Nature psychologists. The trustees named above ensure the charity carries out its purposes for the public benefit, providing strategic and financial oversight.

Financial review

The year to 31 March 2026 was the seventh full year of activities and has seen the charity expand its operations, as described more fully in this Annual Report. At the end of March 2026, the charity has total funds of £60,275, a decrease of £72,844 on the 31 March 2025 position. Income for the year to March 2026 totalled £478,076 (2025: £452,244). The trustees recognise the need for a coherent policy on the level of reserves held. The aim of the trustees is to build a level of reserves which will enable a proportion to be set aside in a Designated Fund, to meet financial obligations to employees and any others, in the unlikely event of the charity ceasing to exist. At the end of this current year the Designated Fund stands at £48,000. The goal remains to build the fund to approximate three months of committed operating cash outflows of the charity.

Future Plans

The charity aims to continue to grow both its influence in the sector and its reach, enabling more people to access the mental health benefits of nature. This growth will be closely monitored by the trustees, and guided by the charity's Growth Strategy, whilst ensuring that at all times the charity operates within the constraints of its available resources and funding.

Public Benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties.

Signed on behalf of the trustees:

Sir Mark Rowley

Chair

Date:





Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Mar 26 £	Mar 25 £
Income from:						
Donations and grants	2	265,004	-	212,883	477,887	449,913
Charitable activities	3	189	-	-	189	2,331
Total		265,193	-	212,883	478,076	452,244
Expenditure on:						
Raising funds		(14,214)	-	-	(14,214)	(8,050)
Charitable activities	4	(311,123)	-	(225,583)	(536,706)	(407,037)
Other		-	-	-	-	-
Total		(325,337)	-	(225,583)	(550,920)	(415,087)
Net (expenditure)/income		(60,144)	-	(12,700)	(72,844)	37,157
Transfers between funds		49,600	-	(49,600)	-	-
Net movement in funds		(10,544)	-	(62,300)	(72,844)	37,157
Reconciliation of funds:						
Total funds brought forward		22,819	48,000	62,300	133,119	95,962
Total funds carried forward		12,275	48,000	-	60,275	133,119

All income and expenditure is derived from continuing activities.

There were no recognised gains or losses for the current period other than those included in the Statement of Financial Activities.

The notes on pages 25 to 30 form part of these Financial Statements.





Balance Sheet as at 31 March 2026

	Notes	Mar 26 £	Mar 25 £
Fixed assets	7	-	-
Current assets:			
Debtors	8	22,473	18,174
Cash at bank and in hand	9	58,036	131,482
Total current assets		80,509	149,656
Liabilities:			
Creditors: amounts falling due within one year	10	(20,234)	(16,537)
Net current assets		60,275	133,119
Net assets		60,275	133,119
The funds of the charity:			
Restricted funds	12	-	62,300
Unrestricted funds	13	12,275	22,819
Designated funds	14	48,000	48,000
Total charity funds		60,275	133,119

The Financial Statements were approved on xx xxx 2026 and signed on behalf of the trustees by:

Sir Mark Rowley
Trustee

The notes on pages 15 to 21 form part of these Financial Statements.





Statement of Cashflows for the year ended 31 March 2026

	Mar 26 £	Mar 25 £
Net (expenditure)/income	(72,844)	37,157
(Increase)/decrease in debtors	(4,299)	11,188
Increase in creditors	3,697	13,284
Net cash from operating activities	(73,446)	61,629
Cash and cash equivalents		
At start of period	131,482	69,853
At 31 March	58,036	131,482





Notes to the Financial Statements for the year ended 31 March 2026

1. Accounting policies

General information and basis of preparation

Dose of Nature is a Charitable Incorporated Organisation and a registered charity, number 1181216. The financial statements have been prepared in accordance with Accounting and Reporting by Charities.

In so doing, the financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102) issued October 2019, the Financial Reporting Standard applicable in the UK, The Charities Act 2011, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied.

Income recognition

Items of income are recognised in the financial statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable;
- the amount can be measured reliably.

Expenditure recognition

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

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned to each activity on the basis of staff time.

Expenditure is included under the following headings:

- Raising funds, which comprises the costs associated with attracting voluntary donations and grants
- Charitable activities, which comprises the costs associated with running the various activities, services and projects for the beneficiaries of the charity.

Fund accounting

Unrestricted general funds are those which are freely available for use in furtherance of the objects of the charity. Designated funds are unrestricted funds set aside by the trustees for particular purposes. Restricted funds can only be used in accordance with the wishes of the donor or have been raised for a particular purpose.





Notes to the Financial Statements for the year ended 31 March 2026

1. Accounting policies (continued)

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the year to which they relate.

2. Income from donations and grants

	Mar 26 £	Mar 25 £
<i>Restricted grants:</i>		
NHS SW London ICB	74,400	74,400
Prudence Trust	-	50,000
Chimo Trust	50,000	50,000
HighwayOne	-	20,000
Hampton Fuel Allotments	33,480	33,483
Garfield Weston Foundation	-	30,000
LBRUT: Richmond Voluntary Fund	-	29,490
Lottery Main Grants	-	19,600
D'Oyly Carte	6,000	-
Surrey CC	55,003	-
Total restricted grants	218,883	306,973
<i>Unrestricted donations:</i>		
Richmond Parish Lands	40,000	40,000
Maingot Trust	30,000	-
Barnes Fund	10,000	-
Spotify	-	9,050
Kew Fete	-	1,250
Chilworth PCC	-	296
St Anne's Kew	921	1,000
South West Surrey	-	500
Belvedere Trust	25,000	-
Richmond Housing Project	10,000	-
Chapman Trust	3,000	-
University of Surrey	5,917	4,242
Guildford Poyle	3,000	-
Wakam	11,000	-
Kristina Martin Grant	10,000	-
Guildford Golf Club	10,960	-
Hallets	1,500	-
Other	2,030	7,300
Private donors	95,676	79,302
Total unrestricted donations	259,004	142,940
Total income from donations and grants	477,887	449,913





Notes to the Financial Statements for the year ended 31 March 2026

3. Income from charitable activities

	Mar 26 £	Mar 25 £
<i>Workshops, lectures and seminars:</i>		
Richmond CAMHS	-	200
Voluntary Action	-	1,000
Royal Horticultural Society	-	350
Other income	189	781
Total income from charitable activities	<u>189</u>	<u>2,331</u>

All of the £189 recognised in the year ended March 2026 related to unrestricted funds (2025: £2,331).

4. Expenditure on charitable activities

	Mar 26 £	Mar 25 £
Cost of providing programmes and workshops which promote and develop the mental health benefits of engaging with the natural world	<u>536,706</u>	<u>407,037</u>

Of the £536,706 expenditure in the year to March 2026 (2025: £407,037), £311,123 (2025: £132,914) was charged to unrestricted funds and £225,583 (2025: £282,173) was charged to restricted funds.

Expenditure on charitable activities is comprised of direct costs and support costs, as follows:

Direct costs

Included within expenditure on charitable activities are direct costs as follows:

	Mar 26 £	Mar 25 £
Wages and salaries	415,969	325,556
Other direct costs	59,036	47,884
Total direct costs	<u>475,005</u>	<u>373,440</u>

Support costs

Included within expenditure on charitable activities are support costs as follows:

	Mar 26 £	Mar 25 £
Premises	46,473	5,760
Office costs	11,738	9,598
Governance costs: Independent Examiner's fee	2,640	2,520
Governance costs: other	850	1,245
Total support costs	<u>61,701</u>	<u>19,123</u>





Notes to the Financial Statements for the year ended 31 March 2026

5. Related party disclosures

During the year there were no payments made to trustees in respect of expenses or fees.
In the year to March 2026 unrestricted donations from related parties totalled £68,710 (2025: £44,600).

6. Staff costs

Total staff costs for the period excluding employer's national insurance were £382,214 (2025: £303,276). Social security costs for the year were £47,969 (2025: £30,330), the charity having taken advantage of the Employment Allowance scheme made available by HMRC.

The charity had 11 employees at the start of the current period (full and part time), and 11 at the end (full and part time). The charity operates a defined contribution pension scheme. Contributions by the charity into the scheme during the year totalled £9,475.

None of the Trustees or members of the Management Committee received any emoluments during the year. One employee received total employee benefits (excluding employer's national insurance and employer pension contributions) of more than £60,000 during the year to March 2026 (2025: one).

Total employee benefits received by key management amounted to £73,685 (2025: £71,305). Under FRS102, employee benefits includes gross salary, benefits in kind, employer's national insurance and employers pension contributions.

Average monthly number of staff in the year ended March 2025 was 11 (2025: 10).

7. Tangible fixed assets

The charity employed no fixed assets in the year under review.

8. Debtors

	Mar 26 £	Mar 25 £
Gift Aid recoverable	22,473	18,174

9. Cash at bank

	Mar 26 £	Mar 25 £
Bank current account	58,036	131,482

10. Creditors: amounts falling due within one year

	Mar 26 £	Mar 25 £
Sundry creditors and accruals	20,234	16,537





Notes to the Financial Statements for the year ended 31 March 2026

11. Operating lease commitments

The charity has entered into two non-cancellable operating leases relating to premises:
Kew (annual rent £15,000; term to September 2035, break subject to 6 months' notice);
Guildford (annual rent £12,000; term to March 2027, break subject to 3 months' notice).

12. Restricted funds

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2026 £
NHS SW London CCG	24,800	74,400	(49,600)	(49,600)	-
Hampton Fuel Allotments	-	33,480	(33,480)	-	-
Surrey CC	-	55,003	(55,003)	-	-
Prudence Trust	37,500	-	(37,500)	-	-
Chimo Trust	-	50,000	(50,000)	-	-
D'Oyly Carte	-	6,000	(6,000)	-	-
Total	63,200	212,883	(225,583)	(49,600)	-

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2025 £
NHS SW London CCG	-	74,400	(49,600)	-	24,800
Highway One Trust	-	20,000	(20,000)	-	-
Hampton Fuel Allotments	-	33,483	(33,483)	-	-
Garfield Weston Foundation	-	30,000	(30,000)	-	-
LBRUT: Richmond Voluntary Fund	-	29,490	(29,490)	-	-
Lottery Main Grants	-	19,600	(19,600)	-	-
Prudence Trust	37,500	50,000	(50,000)	-	37,500
Chimo Trust	-	50,000	(50,000)	-	-
Total	37,500	306,973	(282,173)	-	62,300

Restricted funds are held on trust to be applied to specific purposes. Regular reports are made to the fund providers as to how those funds are applied.

NHS SW London CCG - Provision of Nature Prescriptions to the Boroughs of Richmond and Kingston

Highway One Trust - Provision of Nature Prescriptions

Hampton Fuel Allotments - Provision of Nature Prescriptions to Hampton postcode areas

Garfield Weston Foundation - Provision of Nature Prescriptions

LBRUT Richmond Voluntary Fund - Provision of Nature Prescriptions to the Borough of Richmond

Lottery Main Grants – Provision of activities related to Nature Prescriptions at our Guildford location

Surrey CC - Provision of Nature Prescriptions to the Guildford area

Prudence Trust - Provision of Nature Prescriptions to young people aged 16-25

Chimo Trust - Provision of Nature Prescriptions to young people aged 16-25; funding research into the efficacy of Nature Prescriptions

D'Oyly Carte – Provision of groups





Notes to the Financial Statements for the year ended 31 March 2025

13. Unrestricted funds

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 March 2026 £
Unrestricted funds	22,819	265,193	(311,123)	49,600	26,488
Designated funds (Note 14)	48,000	-	-	-	48,000
	70,819	265,193	(311,123)	49,600	74,488

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 March 2025 £
Unrestricted funds	10,462	145,271	(132,914)	-	22,819
Designated funds (Note 14)	48,000	-	-	-	48,000
	58,462	145,271	(132,914)	-	70,819

14. Designated funds

	Mar 26 £	Mar 25 £
Wind-down costs	48,000	48,000

15. Analysis of Net Assets between funds

	Unrestricted Funds Mar 26 £	Restricted Funds Mar 26 £	Total Funds Mar 26 £
March 2026			
	80,509	-	80,509
Current assets	(20,234)	-	(20,234)
Current liabilities	60,275	-	60,275

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Unrestricted Funds Mar 25 £	Restricted Funds Mar 25 £	Total Funds Mar 25 £
March 2025			
	87,356	62,300	149,656
Current assets	(16,537)	-	(16,537)
Current liabilities	70,819	62,300	133,119

16. Contingent assets

Grant funding awarded at 31 March 2026 but not yet received amounts to £nil (2025: £50,000).

