

Charity Registration No: 1076640

Company Registration No. (England and Wales): 03716044

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees:	S.Allen W.Haskins N.Sewell B. Douglas-Davies A.McIndoe R.Jones C. Wetherley-Mein T.Woodhouse (appointed 21st January 2020) R.Capewell (appointed 21st January 2020)
Secretary:	S.F.Jenkins
Charity number:	1076640
Company number:	3716044
Principal address & Registered Office:	23 Gregories Road Beaconsfield Buckinghamshire HP9 1HH
Independent Examiner:	c/o Christopher Nisbet Wilkins Kennedy The Mill House Boundary Road, Loudwater High Wycombe, HP10 9QN
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ Lloyds Bank 9 Buttermarket Bury St Edmonds Suffolk IP33 1DF
Solicitors:	BP Collins Solicitors, Collins House, 32-38 Station Road, Gerrards Cross, Buckinghamshire SL9 8EL

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS**

	Pages
Chairman's Report	4
Trustee's report	5-13
Independent examiner's report	14
Statement of financial activities	15
Balance sheet	16
Cash flow statement	17
Notes to the accounts	18-26

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
CHAIRMAN'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

Chairman's Report - Review of 2019

Having been involved with Greenfingers Charity since the beginning, over 20 years ago I was pleased to be invited on to the Board of Trustees in October 2019, when John Ashley was Chairman. After four years in the role of Chairman and eight years as a trustee John retired at the AGM held on 21 January 2020. In his role as Chairman John, along with the wider Greenfingers Charity team, has achieved many goals. From the launch in 2015 of the Million Moments Appeal, which saw the charity raise £1m in less than three years, to a Show Garden at the 2019 RHS Chelsea Flower Show, John's brand building expertise and his connections in the garden industry have certainly been huge assets to the charity.

It was with trepidation I agreed to follow on in John's footsteps as the next Chairman of Greenfingers Charity and I was incredibly proud to be elected at the AGM to take on this role.

Operationally 2019 was another exceptional year. The three main aims of the charity were achieved thanks to the hard work of all involved. They were to:

- (i) create 3 new garden spaces for life limited children and families in children's hospices
- (ii) raise a target of £500k, excluding monies received specifically for the Greenfingers Charity Garden at the RHS Chelsea Flower Show.
- (iii) increase brand awareness, both inside and outside of the horticultural industry.

At the end of 2018 the charity had a waiting list of hospices seeking our help. A new Garden Projects Manager was recruited and started with great enthusiasm in February 2019. Thanks to her expertise, along with the support of our garden committee, garden designers and landscapers, we are proud to have completed four new garden spaces for children and their families who spend time in hospices. Four more hospices who had applied for new gardens were visited by the Garden Project Manager. The Board of Trustees approved the start of the long consultation and design process, and work was started in preparation for 2020/21 builds.

During 2019 the first garden to be officially opened and come to life was the "Garden of Colour" at Claire House, The Wirral on 11th June 2019. This was closely followed by the "Let's Explore Garden" at Richard House E16 on 27th June 2019. The "Nest and Rest Garden" at Grace House in Sunderland was the third garden to be opened on 21 October 2019. At St Austell's Little Harbour Children's Hospice a sheltered space was created to enable children to enjoy time outside whatever the weather. These new gardens are making a very real difference to the health and well-being of hundreds of children and their families facing insurmountable odds. 59 gardens have now been completed.

In addition to celebrate the Charity's 20-year anniversary and, at the same time increase brand awareness, we were very pleased to exhibit at the world famous RHS Chelsea Flower Show in May 2019. The garden and all associated costs were entirely funded by a private donor along with many gifts in kind. The garden gave Greenfingers Charity an ideal opportunity to reach out to the gardening public through media coverage. Thanks to the help of our office team, Trustees, Patrons, Ambassadors and over 70 volunteers, 35k leaflets and 10k branded carrier bags were distributed at the show. After the Show, we were delighted to relocate many elements of this Show garden to the new "Let's Explore Garden" at Richard House.

2019 saw exceptional fundraising too. Income raised was £593k, a 7% year on year increase, excluding donations for The Greenfingers Charity Garden at the RHS Chelsea Flower Show. Donations from Grant Making Trusts and corporate giving were high and new charity partnerships were forged. We also saw continued support of our annual fundraising campaign, Garden Re-Leaf Day, and an increase in funds raised by individuals through personal challenge events.

Greenfingers Charity's achievements during the year could not have happened without the dedication of our skilled management team, support staff and our committed trustees all pulling together to ensure Greenfingers Charity remains a professionally run, effective and efficient organisation. As I look forward to guiding the charity over the next two years, from the development of new gardens and fundraising opportunities, to building the Greenfingers brand nationwide and, encouraging our Ambassadors and supporters to engage with us even more, I would like to thank all those who continue to support the charity in so many different ways.

At the time of writing this report we, like many other charities and businesses, have been hit by a new challenge, the Coronavirus Pandemic. I do believe the charity is in a strong position in terms of the Board of Trustees, Management team and support staff to survive the situation and steer us through this new challenge.


Sue Allen
Voluntary Chairman

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

The Board of Trustees are pleased to present their annual director's report and financial statements of the charity for the year ended 31 December 2019 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The trustees have paid due regard to the guidance on public benefit issued by the charity commission.

Our principal purpose and activity

The charitable company raises funds from the horticultural, gardening industry and beyond. The trustees have decided to continue using the funds raised to design and build special therapeutic outdoor garden spaces in hospices for children with life limited conditions and their families to enjoy, in line with our Charitable objectives.

Vision

To be able to provide all children with life limiting conditions and their families access to an outside garden space while in a hospice environment.

Objectives for the period of this report

It remained the overall aim of the trustees that designing, planning and providing bespoke gardens for children in hospices and their families will continue to be the main use of the charity's funds whilst there continues to be a strongly identified need.

The specific aims and achievements for 2019 were:

- 1. To maintain fundraising income at £500k on an ongoing basis, thus enabling the design and build of three new gardens in the year.**
Achieved due to generous support from Grant Making Trusts, corporate donations, including Charity of the Year Partnerships, donations from individuals fundraising by organising their own challenge event. Our national fundraising campaign, Garden Re-Leaf Day, also continued to deliver a good return.
- 2. To continue to increase brand awareness with the focus being to attract new supporters particularly outside the gardening industry using new initiatives such as the Big Raffle, where tickets are sold to the general public.**
Achieved through attendance at the RHS Chelsea Flower Show, the Big Raffle ticket sales, trade promotions and an increase in social media activity.
- 3. To show case the therapeutic benefits of our work through the Greenfingers Charity garden at RHS Chelsea flower show to the wider gardening public.**
In May 2019, The Greenfingers Charity Garden was created at the RHS Chelsea Flower Show. The garden, with its sensitive planting, water feature, attractive seating and play areas was a great success. We were fortunate to be supported by over 70 volunteers who handed out 35k leaflets and 10k branded carrier bags to the general public. The garden also received media interest, featured in national publications and received coverage on BBC TV.
- 4. To increase the level of Gift in Kind support by cultivating relationships with suppliers of garden products and equipment and engaging them in understanding the benefits of garden spaces within children's hospices.**
This is an ongoing and essential aim. Good progress continues to be made and the benefits of securing gifts in kind is part of the garden budgeting process. This particularly worked well for The Greenfingers Charity Garden created at RHS Chelsea Flower Show and the "Garden of Colour" created at Claire House Children's Hospice, The Wirral.
- 5. To encourage regular giving through a new Friends scheme. This will help to better plan for the future.**
The scheme was launched at the RHS Chelsea Flower Show and is ongoing.
- 6. To be proactive and introduce new fundraising events to keep our supporters engaged and encourage new ones.**
Throughout 2019 we worked with our corporate partners who encouraged staff to fundraise in a variety of ways, including taking part in social media campaigns #FloralThursday and #GoGreenforGreenfingers.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

2019 Garden planning and progress

Grace House, Sunderland

2019 saw the completion of "The Nest and Rest Garden" designed by the gold winning Chelsea medalist Sean Murray. Formally opened in October 2019, this new garden was designed to attract wildlife, offer a peaceful yet exciting sensory experience for all. There are wide pathways and smooth surfaces that ensure easy access for children in wheelchairs and beds giving them the experience of enjoying their time in this peaceful surrounding with scent, sound and colour. It features an interactive water feature, sensitive planting, along with small sheltered areas that provide families with an invaluable outside space for respite and relaxation, and a place for quiet reflection. Carers also use this safe and protective space to carry out stimulating and relaxing outside therapies.

Claire House Children's Hospice, Bebington, Wirral.

"The Garden of Colour" was designed by Carolyn Willitts of C.W.Studio and Cheshire-based landscapers Landstruction. We were delighted that "The Garden of Colour" was completed in June 2019, with an official opening ceremony led by nine year old Leon Paul Salamanca who uses the hospice services.

The original space, which lacked hard landscaping suitable for wheelchair access, has now been transformed into a multi-functional garden, giving children in wheelchairs and beds an outdoor environment for play, learning, therapy and rest. This garden is now a place with a feeling of intimacy and escape and a journey where, for a moment, children and families can be immersed and feel calm. The journey starts at the "Creation Station", where children and their families can get their hands dirty and experience nature, whatever the weather. It passes through "Falling Leaves" where multi-coloured perspex leaves hang perfectly to catch the light throughout the day. The "Rainbow Meadow" follows, then a space for reflection called "A Quiet Place" and finally "Birch Hill", where, wildflowers, long grass and spring bulbs line a meandering, mown path through the trees.

Clare Doig, a palliative care nurse specialist at the hospice commented at the opening ceremony: "This fabulous garden... it's amazing. A lot of our children need a lot of sensory input and the garden is full of colour... We've already noticed a lot of birds, bees and butterflies have come to the garden."

Richard House Children's Hospice, Beckton, E16

The "Let's Explore Garden" project at London's first children's hospice, Richard House, was officially opened on 27th June 2019. by five year old Myles, and his parents, who use the hospice services.

This once overgrown one-acre woodland area has been completely transformed thanks to the vision and creativity of Andrew and Dan of Fisher Tomlin & Bowyer and the landscape team from Kings Landscapes. Together they have created an enchanting accessible space in which life-limited children and their families can play and explore whilst enjoying the benefits of spending time outside and close to nature. Over 300 children, families and care staff who spend time at the hospice every year are now able to enjoy an exciting woodland journey experiencing many different elements along the way all of which are connected by wheelchair accessible compacted pathways. They experience many different elements in the woodland from a secret hideout to a chalk board for budding artists' expressions to an intricately laid labyrinth, a colourful nest area and the gentle sound of running water from the waterfall. The wheelchair accessible garden is now a feast for all the senses and a place in which children can play safely together while being close to nature.

Some elements, including an apple-shaped swing seat, soft furnishings and plants from The Greenfingers Charity Garden at the RHS Chelsea Flower Garden were relocated to this garden and are now being enjoyed by children, families and hospice care staff.

Myles, along with Dan Bowyer and Charity Patron Ann-Marie Powell, planted a magnolia tree to celebrate the opening of "Let's Explore" Garden, the 57th garden built by Greenfingers Charity in hospices across the UK.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

Little Harbour Children's Hospice, St Austell, Cornwall.

Following a request from the hospice for an all weather garden for the children, families and staff who spend time at the hospice, we worked with Darren Hawkes, who owns an award-winning design and landscape business in Cornwall. Using his knowledge of the Cornish climate and landscape "A Place To Be" was created in 2019.

This new space provides shelter, with colourful Perspex windows and sensitive planting. It is now an area for stimulation and fun for the whole family and, using the light reflections within, peaceful therapy sessions as well as music therapy is now taking place outside.

The shelter was near completion at the end of 2019, with some remedial work to be carried out at the beginning of 2020. This has been delayed due to the Coronavirus Pandemic however we look forward to returning to the hospice and completing the work before the official opening of this new garden.

Rainbow's Children's Hospice, Loughborough.

In 2019 we worked with VaRa Garden Design, an award-winning design collaboration, to re-design and increase the size of the Remembrance Garden at Rainbow's Children's Hospice, a garden that is currently used by over 200 bereaved parents and families. An extension to this garden will ensure a further 200 families will have a special place to visit, reflect and remember. With their many years' experience working with children with disabilities, and their families, VaRa Garden Design have fully understood the sensitivities surrounding this emotive garden project. Their inspired re-design will ensure the Remembrance Garden remains a calm and peaceful space, with colour and texture and seasonal interest.

They have designed the garden ensuring its longevity so families can remember their loved ones by incorporating a sculptured steel tree onto which individually engraved leaves will be attached by bereaved families. This will form a very special focal point in the garden.

We had planned to start the build in March 2020 but this is currently delayed due to COVID19, but we plan to return as soon as it is safe to do so

St Oswald's Children's Hospice, Newcastle Upon Tyne.

Following a request for an all-inclusive play garden from the care team at St Oswald's Children's Hospice, a new vibrant garden has been designed in-house by Holly Harrington, Greenfingers Charity's Garden Project Manager. The design incorporates colour and height, organic shapes, interactive play, while integrating into the surrounding landscape and blending the boundaries. Features, in addition to the ability roundabout, swing and trampoline include: live willow walls and tunnels, natural play coloured tree trunks, variations in texture plus wet pour safety surfaces so all children and families can use it safely. This garden has been designed as a fun play area, which will have equipment installed for children with complex disabilities, their siblings and peers. Some of the equipment will be used by care staff as part of physiotherapy sessions too. The detailed specification design has been completed and approved by the hospice. We look forward to seeing this garden come to life in autumn 2020.

Haven House Children's Hospice, Essex

In July 2019, Haven House Children's Hospice applied for a new Garden of Reflection to be created within the grounds of the hospice. The garden is to provide a safe accessible place for the 379 life limited children, young people and their families who spend time in the hospice every year.

The Board of Trustees approved the project in October 2019 and the designer Tom Hoblyn was appointed in January 2020. We look forward to this new garden, which is on the edge of Epping Forest, becoming a reality in late 2020

Ty Hafan Children's Hospice, Cardiff.

In 2019 the hospice applied to us for a stimulating, interactive sensory garden with a quiet area, close to the hospices' counselling hut. The hospice would like to be able to use their outside space at different times of the day, throughout the year and have asked that the design seamlessly integrates with adjacent areas. This would transform the existing blank landscape into a fully accessible, all-round sensory experience for all. Currently the hospice cares for over 250 children per year. The Board of Trustees approved the project in October 2019. A designer has since been appointed.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

2019 Financial Review

The charity had another amazing year with incoming resources of £749,494 (2018: £704,114) an increase of £45,380 (6.4%) on the previous year. This was mainly as a result of a £102k raised in Gifts in Kind both for the Greenfingers Charity Garden at the RHS Chelsea Flower Show (£65k) and our own garden projects, particularly Claire House (£28k).

The main sources of income were from donations and legacies £502,144 (2018: £462,114), charitable activities £123,605 (2018: £122,838) and fundraising events £120,620 (2018: £117,846). There was a £40k increase in donations as a result of the gifts in kind secured (£102k), offset mainly by lower individual donations which decreased by £65k. Income from charitable activities remained similar, although there was a significant decline in the Auctioneers project of turning old into gold of £40k. This was offset by new successful Charity of the Year Partnerships and a one off donation from the International Garden Centre Congress. The income from fundraising events saw a small increase. Although the income raised from the Garden Re-leaf Day of £56,092 (2018: £70,489) was lower, this was offset by the income raised at the RHS Chelsea hospitality events of £19,562 (2018: Nil).

The charity had a total expenditure of £847,054 (2018: £301,545) with £732,480 being spent on charitable activities (2018: £203,655) and £114,574 (2018: £97,890) spent on fundraising. Three children's hospice gardens were officially opened (£307k) this year, one completed due to be officially opened in 2020 (£53k), two in the design stage (£12k) and three further gardens in the planning stages. The exceptionally high expenditure on charitable activities was due to the RHS Chelsea Flower Show garden project that cost £298k, which was 41% of charitable activity spend.

Fundraising expenditure of £114,574 (2018: £97,890) was 17% higher than 2018 due to a bad debt of £9,530 by The Great British Card Company who went into liquidation mid 2019, plus the cost of employing a part time Digital Marketing Officer. Overhead costs are £5.7k higher at £56,219 (2018: £50,560) due to the full year effect of the office rent increase (£2.6k) and more time being spent on Governance.

The Charity ended the financial year in a very strong position. At 31 December 2019 the total Fund balances were £784,237 (2018: £881,797) of which £224,204 (2018: £540,420) is restricted expenditure for completion of the 2019/20 garden projects, which include Rainbows Children's Hospice, Loughborough (£48,967), St Oswald's Children's Hospice, Newcastle (£60,178) and Haven House Children's Hospice, Woodford (£67,810).

The unrestricted reserves of £562,033 have been split into a Designated Fund of £222,000 for future garden projects where a firm commitment has been made to the Hospice. Secondly, an Operational Contingency Fund of £129,900, allowing for 6 months running costs for the charity in line with the Reserves policy below. The remaining balance of £210,133 will enable the charity to commit to planning for further garden project builds in 2020 and beyond.

Cash flow management continued to be a priority during 2019 and remains so going forward. The strong cash position will enable the Charity to facilitate more gardens in hospices for children and their families.

It should be noted that at the time of writing this report, the effects of COVID-19 on the charity are unknown but a decline in income in 2020 is expected, and being planned for.

Investment powers and policy

The Trustees operate a low risk strategy and keep restricted funds in interest bearing deposit accounts, some of which are fixed for one year to achieve a better interest rate. The aim is to achieve a rate that matches inflation. Unfortunately deposit rates remain depressed and so this aim was not achieved in the current year. Two one year fixed rate deposit accounts were opened with a view to obtaining a higher rate of interest. A one year fixed term deposit account has been opened with Shawbrook bank at an interest rate of 1.30% and a one year fixed rate deposit account has been opened with Yorkshire Building Society at an interest rate of 1.75%. Other deposit accounts are held in various short notice accounts. The deposits are reviewed quarterly with the Finance Committee.

Reserves Policy and Going Concern.

It is the policy of the Board of Trustees to hold enough reserves to enable the charity to achieve the following objectives:

- to continue to operate in the event of a shortfall in income and to cover any unplanned emergency expenditure such as a large unforeseen repair bill;
- to provide an adequate level of operational resilience against other risks that the Charity may face in the course of its business;
- to ensure that sufficient and appropriate resources are available to deliver our charitable aims:

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

The trustees review the level of reserves annually in line with the budget and three year business plan. However the reserves are monitored regularly throughout the year by the Finance Committee, which meet quarterly. As the charity relies solely on donations and fundraising initiatives for its income, the trustees consider that the charity should have a minimum of six months reserves to cover fundraising and overhead costs. A budget of £129,900 has been allocated for 2020 (2019: £115,000). The trustees consider this adequate for the charity's current operational needs, as new garden projects will not proceed until sufficient funds are in place.

Total reserves at 31 December 2019 were £784,237 (2018: £881,797). This includes restricted reserves of £222,204 which are retained to deliver specific garden projects, where the design and build are in process. The unrestricted reserves of £562,033 (2018: £341,377) are split between:

- designated reserves for new specific garden projects of £222,000 (2018: Nil). These reserves are for where a commitment has been made to the hospice in line with the charity's charitable activities, and planning has begun but a final detailed cost is not yet known.
- operational contingency fund of £129,900 (2018: £115,000) representing six months of normal spend for the charity.
- general reserves of £210,133 (2018: 171,377), are free reserves that are used for ensuring adequate funds are available for each specific garden project and can be used to supplement any shortfall on restricted fund projects when required.

event as the full impacts of the pandemic were not known at the Balance sheet date. However all costs are continually being reviewed to ensure financial resilience and the charity had adapted accordingly. The Trustees do not believe the COVID 19 pandemic will impact on the long term viability of the Charity and therefore believe the organisation continues to be a Going Concern.

Fundraising and Communications

The generosity of donors and supporters of the charity has continued unabated during the past financial year and the Fundraising and Communications team seek to provide opportunities for supporters to give money, and in return support supporters in a range of different ways. This has enabled the charity to raise sufficient funds to achieve its objectives and support its reserves policy, creating stability to plan for the future.

Many donations to Greenfingers Charity continue to come from businesses and individuals working in the gardening industry, through trade promotions, charity of the year partnerships and industry Trade Associations. Funds also continued to be raised through our annual fundraising event Garden Re-Leaf Day when industry friends and others together raised over £55k.

Our Charity Partnership with Kew Green Hotels, now in its 3rd year, went from strength to strength, with staff in hotels raising over £100k. Through the partnership, staff also embraced the opportunity to volunteer in our garden projects. Their continued support saw the business and their top fundraiser nominated for two Third Sector Awards. Both entries were shortlisted and judges comments about the partnership and level of engagement were very positive.

Further Charity of the Year partnerships were announced in 2019, including a 3 year partnership with Evergreen Garden Care, along with new cause related marketing initiatives were launched to raise funds and further increase brand awareness.

Our freelance Trust Fundraiser continued to engage with old and new grant givers, securing a total of £76k in 2019. This included, for the first time, a grant from the Postcode Lottery.

Over 100 guests attended the charity's annual Fundraising Dinner including Trustees, Patrons Jim Carter OBE and Imelda Staunton CBE, Ambassadors, major donors and industry friends. For the first time, some businesses used the event to introduce their clients to the charity and at the same time fundraise. A total of £29k was raised, including sponsorship.

Our strategic aim to increase brand awareness continued to see more individuals and non-gardening businesses engage with the charity. Activity was increased across social media platforms which in turn saw an increase in visitors to the Greenfingers Charity website. Exhibiting at the RHS Chelsea Flower Show gave us an excellent opportunity to engage with the gardening public and highlight the benefits of time spent in a Greenfingers Charity hospice garden. It was also an opportunity to host a hospitality event to which key supporters and volunteers were invited to hear more about our plans for the future.

During the coming year we will continue to focus on supporter retention and increase brand awareness through industry press and our social media platforms.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

Aim for 2020

It remains the overall aim of the trustees to continue designing, planning and providing gardens for children, and their families who spend time in hospices across the UK. Through our work we aim to enhance the lives of those children and their families for whom the hospice is an integral part of their lives. It is evident that the need for such specialist therapeutic and magical gardens remains strong, and this will remain the basis on which the charity's funds are used. This has been highlighted in the publication written by Elizabeth Reed in 2018 called "Children's Hospice Gardens - using Nature to Enhance Well-Being". A further aim is to ensure Greenfinger Charity Gardens can be maintained by those hospices we work with. To do this, the Greenfingers Garden Project Manager will work closely with hospice teams and their garden volunteers during garden builds.

Specific Objectives for 2020

The timing of realising the objectives listed below is being kept under close review by the Board of Trustees due to the impact of the COVID 19 pandemic.

- 1 To cost-effectively maintain fundraising income at £500k on an ongoing basis, thus enabling the design and build of three new garden spaces in the year.
- 2 To cost-effectively increase brand awareness with the focus being to attract new supporters through engaging social media content and regular e-newsletters.
- 3 To continuously review all charity expenses, whilst not jeopardising our ability to raise funds.
- 4 To streamline and improve procedures and processes to enable the charity to become more efficient.
- 5 To continue to secure Gift in Kind support by cultivating relationships with suppliers of garden products and equipment while engaging them in understanding the therapeutic benefits of well-designed outside spaces for life-limited children who spend time in hospices.
- 6 To provide Charity of the Year partnerships, and others, with volunteering opportunities in Greenfingers Charity garden projects.
- 7 To recruit another Patron to help raise the profile of the charity.

Long Term Aims and Objectives

The Board of Trustees have a five year strategy plan in place which is revised annually. The key areas are:

- 1 Aim to build 3 or 4 outdoor garden spaces per year, subject to adequate funds, for children with life limiting conditions and their families in hospices.
- 2 Raise £0.5m per annum through fundraising via Grant Making Trusts, Corporates & possibly a campaign.
- 3 Maintain staff and minimise turnover. Use Freelance staff and increase the use of volunteers.
- 4 Increase brand awareness through social media channels and regular e-newsletters and other methods.
- 5 Ensuring the infrastructure is sound by ensuring IT equipment is up to date and staff have the right tools to work efficiently.
- 6 Ensure good governance by reviewing policies, procedures and GDPR annually.
- 7 Plan for Trustee succession to ensure a sound mix of skills, knowledge and diversity.
- 8 To secure funding to deliver a garden maintenance programme.
- 9 Reduce our environmental impact, working with our suppliers particularly in the garden industry.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year were:

J. Ashley (Voluntary Chairman-resigned 21st January 2020)
D. Espley (Voluntary Vice-Chairman-resigned 21 January 2020)
W. Haskins (Voluntary Treasurer)
S. Allen (appointed 17th October 2019)
C. Owen (resigned 21st January 2020)
C. Paris (resigned 21st January 2020)
B. Douglas-Davies
A. McIndoe
J. Storey-Walker (resigned 31st July 2019)
R. Jones
C. Wetherley-Mein
N. Sewell
T. Woodhouse (appointed 21st January 2020)
R. Capewell (appointed 21st January 2020)

Key Management personnel:

Director of Finance & Resources	S. Jenkins
Director of Fundraising & Communications	L. Petrons

Founder President:
Richard Jackson

Honorary Members
John Little, Peter Field, Chris Webb, John Ashley, Jane Livesey

Patrons
Jim Carter CBE, Imelda Staunton OBE, Ann-Marie Powell, Adam Frost

Structure, Governance and Management

Governing Document

The organisation is a company limited by guarantee, incorporated on 15 February 1999 and registered as a charity on 19 July 1999. None of the Directors have any beneficial interest in the company. In the event of the charity being wound up the members are required to contribute an amount not exceeding £10. The company is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the charity may by ordinary resolution appoint a person who is willing to act to be a director (trustee). No director served for more than two consecutive four year terms. At the 2017 AGM, held on 10th January 2018 a Special Resolution was unanimously passed by the directors (trustees) to increase the term of office from three to four years, which took effect immediately post agreement of Companies House and the Charity Commission. The minimum number of directors is three and is currently not subject to any maximum.

All members are circulated with invitations to nominate trustees (directors) prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed. This is done in line with best practice from organisations such as the Charity Commission, ACEVO, and NCVO.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

Trustee induction and training

New trustees undergo a half day induction day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. New Trustees are encouraged to visit one of our garden projects to see and hear more about the benefits of a Greenfingers Charity garden. They are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Charity is governed by the trustees who administer the charity. The Board meet quarterly. Day to day management is delegated to the Director of Finance and Resources and Director of Fundraising and Communications who are appointed by the trustees. There are sub-committees covering finance, fundraising and garden development who meet on a regular basis to facilitate effective operations. The Director of Finance has delegated authority, approved by the Board, for operational, financial and employment matters. Authorisation levels for expenditure are in place.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a contracted individual or company must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Any conflicts of interest are declared at the beginning of each Board meeting. The charity continues to outsource certain services e.g. creative services such as design and print, IT support, public relations, Trust fundraising applications on an as and when needed basis.

Pay policy for senior staff

All trustees give their time freely and on a voluntary basis and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 13 to the accounts.

The pay of the staff is intended to be reviewed annually on a discretionary basis. An increase was awarded effective 1 April 2019. The charity auto-enrolled into the NEST pension scheme on 1 July 2017 (the official staging date)

During 2019 the charity started the year with three permanent members of staff, one part time casual employee and one freelance role, the Trust Fundraiser. A new permanent Garden project manager joined the team in February two days per week. A freelance Digital Marketing support person was engaged 8 hours per week to increase awareness of the charity across social media platforms. The Director of Finance and Resources and Director of Fundraising and Communications continued with the sharing of responsibilities. The voluntary Chairman devoted his time overseeing the charities key objectives. At the end of 2019 there were four permanent members of staff (one full time and three part time) and one casual employee providing Digital Marketing support.

Volunteers

The Charity continues to have volunteers at the core of all its work. The members on the Board of Trustees are all volunteers. The charity has a large number of Ambassadors across different regions, who provide support in a number of different ways, such as securing Gifts in Kind to support new garden projects, helping at or arranging Fundraising events. Other volunteers help in the creation of new outdoor garden spaces, adhoc tasks and support in the office. Their hard work and dedication is invaluable and directly helps Greenfingers Charity deliver its charitable aims.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2019**

Risk Management

The trustees are responsible for overseeing the charity's risk management strategy. This is managed through a Risk Management Register, which is incorporated in the annual budget review process. All financial, operational, governance and reputational risks are reviewed to assess their likelihood and potential impact. Each risk is identified using a traffic light system. Out of nineteen potential risks identified there were currently no high level red risks but their probability and resulting consequences were identified. Steps to mitigate the risk have been put in place. Examples of mitigating steps are:

- the Charity is building strong reserves and monitoring cash flow sensitivity regularly to ensure it can meet its commitments
- the Fundraising Committee has a three year plan identifying potential areas for loss of income and major dependencies
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual budget review
- the implementation of procedures to minimise or manage any potential impact on the charity should these risks materialise. For example freelance staff on contracts which can be terminated at 4 weeks' notice.
- the Director of Finance and Resources works closely with the Finance Committee which meets quarterly, between Board meetings, to review cash flow and expenditure. Quarterly management reports are presented to the board
- the review of the 5 year strategy plan at the quarterly Board meetings


Financial sustainability is the major risk to the charity. The key element in the management of this is the regular review of available liquid funds to settle debts as they fall due. There is active management of the charity's trade debtors and creditors balances to ensure the charity always has sufficient working capital. The charity has a policy not to start a garden before the funds are in place before hand.

On behalf of the Trustees

Sue Allen

Voluntary Chairman

The Greenfingers Charity,
23 Gregories Road,
Beaconsfield,
Bucks. HP9 1HH


Date: 5/8/2020

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINERS UNQUALIFIED REPORT
TO THE TRUSTEES OF GREENFINGERS CHARITABLE COMPANY**

I report to the trustees on my examination of the accounts of Greenfingers Charity (the charitable company) for the year ended 31 December 2019.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Mr Christopher Nisbet

ACA

Wilkins Kennedy
The Mill House
Boundary Road,
Loudwater
High Wycombe,
HP10 9QN
United Kingdom

Dated: 18/08/2020

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
For The Year Ended 31 December 2019

		Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
	Notes				
<u>INCOME FROM:</u>					
Donations and legacies	2	273,370	228,774	502,144	462,114
Charitable activities	3	123,605	-	123,605	122,838
Other fundraising activities	4	120,620	-	120,620	117,846
Investments	5	3,125	-	3,125	1,316
Total income		520,720	228,774	749,494	704,114
<u>EXPENDITURE:</u>					
Raising Funds	6	112,324	2,250	114,574	97,890
Charitable activities	6	61,352	671,128	732,480	203,655
Total expenditure		173,676	673,378	847,054	301,545
Net income/(expenditure)for the year		347,044	(444,604)	(97,560)	402,569
Gross transfers between funds	19	(126,388)	126,388	-	-
Net movement in funds		220,656	(318,216)	(97,560)	402,569
Fund balances at 1 January 2019		341,377	540,420	881,797	479,228
Fund balances at 31 December 2019		562,033	222,204	784,237	881,797

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2019

		2019	2018
	Notes	£	£
Fixed assets			
Tangible assets	14	1,953	970
Total Fixed Assets		<u>1,953</u>	<u>970</u>
Current assets			
Debtors	15	69,918	101,293
Cash at bank and in hand		<u>727,012</u>	<u>795,271</u>
Total Current Assets		<u>796,930</u>	<u>896,564</u>
Current liabilities			
Creditor amounts falling due within one year	16	<u>14,646</u>	<u>15,737</u>
Net Current assets		<u>782,284</u>	<u>880,827</u>
Total assets less current liabilities		<u>784,237</u>	<u>881,797</u>
Net Assets		<u><u>784,237</u></u>	<u><u>881,797</u></u>
The funds of the charity:			
Restricted funds	17	222,204	540,420
Unrestricted funds:	18		
General Reserves		210,133	226,377
Operational Contingency Reserves		129,900	115,000
Designated Funds		222,000	-
Total Charity Funds	20	<u><u>784,237</u></u>	<u><u>881,797</u></u>

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 December 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 17-25 form part of these accounts.

The accounts were approved by the Board on


Chair of Trustees
Sue Allen


Treasurer(Trustee)
Warren Haskins

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
For The Year Ended 31 December 2019

	Notes	2019 £	2018 £
Cash used in operating activities	23	(69,597)	395,634
Cash flows from investing activities			
Interest income		3,125	1,316
Purchase of tangible fixed assets		(1,787)	(162)
Cash provided by (used in) investing activities		1,338	1,154
Increase(decrease) in cash and cash equivalents in the year		(68,259)	396,788
Cash and cash equivalents at the beginning of the year		795,271	398,483
Total cash and cash equivalents at the end of the year		727,012	795,271

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2019**

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

b) Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern.

c) 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. The following specific policies are applied to particular categories of income:

Voluntary 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.

Grants receivable are recorded in the period to which they relate.

The value of services provided by volunteers has not been included in these accounts. See note 2 for further details.

Investment income is included when receivable.

Donations in kind are included at a reasonable estimate of their gross value to the charity.

d) Interest receivable

Interest on funds held on deposit is included when received and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Within Unrestricted funds there are two designations:

- A Future Gardens Fund given the trustees policy is that discussions and the planning process for new gardens will only commence with hospices when the funds are available to realise the project.
- An Operational Contingency Fund representing six months of normal spend of the charity including recognition of legal and contractual liabilities in relation to leases, employment etc, so the charity can continue to operate during any severe interruption of income.

Restricted funds are donations where the donor has specified they are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES ON THE ACCOUNTS
For The Year Ended 31 December 2019**

g) Expenditure and irrecoverable VAT

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

- Costs of raising funds comprise the costs of attracting voluntary income and the costs of fundraising.
- Expenditure on charitable activities includes the costs of the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into any other heading.

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

h) Allocation of support and governance costs

All support and governance costs are allocated to the one charitable activity of the design and building of gardens for children with life-limiting conditions and their families.

i) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Asset Category

Fixtures, fittings and equipment	On a straight line basis over a 3 year useful life
----------------------------------	--

j) Debtors

Accrued income is recognised at the amount reasonably expected to be received, based on activities undertaken during the period.

Prepayments are valued at the amount prepaid net of any trade discounts due.

k) 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 account.

l) Creditors and provisions

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

m) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2019

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Summary of monetary Donations:				
Legacies	-	-	-	19,307
Donations:				
Grant making Trusts	10,276	76,413	86,689	95,031
Corporate Donations	153,034	-	153,034	121,932
Other Donations	109,662	50,350	160,012	225,556
Total monetary donations	272,972	126,763	399,735	461,826
Donations in kind	398	102,011	102,409	288
	<u>273,370</u>	<u>228,774</u>	<u>502,144</u>	<u>462,114</u>

Restricted Grant making Trust Donations totalling £76,413 were received by the charity during the year for specific garden projects(2018: £87,281). Grants were received from: D M Thomas Foundation for Young People, Garfield Weston Foundation, Tesco Groundworks, The Postcode Lottery, Ryklow Charitable Trust, The Finnis Scott Foundation, The Claire Milne Foundation and others who wish to remain anonymous.

Corporate donations were received from Kew Green Hotels £140,657 (2018: £99,854) and Homebase £7,157 (2018: £22,020). Other donations were received from a private donor £62,500 (2018: £150,000) and LOFA £15,000 (2018: £10,000).

Donations in kind were received for the RHS Chelsea Garden project amounting to £ 65,026. Also an amazing amount of £27,939 was secured for the Claire House Children's Hospice Garden Project, The Wirral, thanks to Carolyn Willitts.

The Charity benefited from £3,306 worth of discounted PR services from Hornby Whitefoot PR during the year. Other forms of donations gifted were in the form of design work, gift vouchers and marketing materials.

The charity benefits greatly from the involvement and enthusiastic support of a small number of volunteers, details of which are given in our annual report. In accordance with the Charities SORP(FRS102), the economic contribution of general volunteers is not recognised in the accounts.

3 Income from charitable activities

	2019 £	2018 £
Sponsorship	0	4,000
Charity of the Year	25,088	1,619
Conferences and Awards	56,306	37,621
Trade Promotions	36,032	33,024
Schools	849	475
Auctioneers Project	5,330	46,099
Other Activities	0	0
	<u>123,605</u>	<u>122,838</u>

4 Income from fundraising events

	2019 £	2018 £
Garden Re-Leaf Day	55,092	70,489
Sponsorship	2,500	4,555
Patrons Dinner	27,548	30,392
Garden Openings	97	1,917
Challenge Events	9,660	3,351
Craft Fairs	3,271	6,432
RHS Chelsea Events	19,562	0
Other Events	2,890	710
	<u>120,620</u>	<u>117,846</u>

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2019

5 Investment Income

All of the charity's investment income of £3,125 (2018:£1,316) arises from money held in an interest bearing deposit accounts with Barclays bank, Shawbrook, CAF Gold, Lloyds 32 Day, Yorkshire Building Society, Virgin Money and Aldemore Bank.

6 Analysis of expenditure on charitable activities and raising funds

	Charitable Expenditure	Fundraising Costs	Total 2019	Total 2018
	£	£	£	£
<u>Raising funds</u>				
Fundraising & Communications salaries		52,862	52,862	43,698
Fundraising & Communications services		19,975	19,975	25,634
Fundraising & Communications expenses		29,836	29,836	25,249
<u>Charitable activities</u>				
Project expense(Note7)	671,128	-	671,128	145,805
Website costs	3,204	1,127	4,331	3,605
Governance costs(Note 9)	12,943	-	12,943	12,010
Support costs(Note 9)	42,708	-	42,708	37,155
Insurance Costs	1,184	-	1,184	1,158
Postage & stationery(Note 9)	568	1,244	1,812	2,386
Public Relations	745	-	745	2,527
Bad Debt Provision		9,530	9,530	2,318
	732,480	114,574	847,054	301,545

Expenditure on charitable activities was £732,480(2018:£203,655) of which £61,352 was unrestricted (2018:£57,850) and £671,128 was restricted (2018:£145,805) to garden projects.

7 Project expenses

This table shows the costs of the Garden projects in 2019

	2019	2018
	£	£
Completed Projects:		
St Andrew's Hospice, Grimsby-Complete build	43,094	16,592
Grace House, Sunderland-Complete Phase 2	21,695	106,526
Claire House Children's Hospice, Wirral-Complete build	93,130	8,205
Richard House Children's Hospice, E16-Complete design and build	149,319	7,315
Little Harbour Children's Hospice, St Austell-Design and build	52,577	753
RHS Chelsea Garden project-Complete design and build	297,667	2,265
Projects In progress:		
Rainbows Children's Hospice, Loughborough-Design stage	4,692	889
St Oswalds Children's Hospice, Newcastle-Design stage	7,539	0
Future Project Research and Preparation:		
Ty Hafan Children's Hospice, Cardiff	447	0
Haven House Children's Hospice, Woodford	447	0
Other Children's Hospices-Early research	521	3,260
	671,128	145,805

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2019

8 Summary analysis of expenditure and related income for charitable activities

	Charitable Expenditure	Fundraising Costs	Total 2019	Total 2018
	£	£	£	£
Costs	(732,480)	(114,574)	(847,054)	(301,545)
Fundraising & Charitable activities	-	244,225	244,225	240,684
Donations and Legacies	502,144	-	502,144	462,114
Net cost funded from other income	(230,336)	129,651	(100,685)	401,253

9 Analysis of Governance and support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are allocated to the one charitable activity in the year i.e. to create the design and build of magical gardens for children in hospices (see note 6).

Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of Governance and support costs

		Office Support	Governance Costs	Total 2019	Total 2018
		£	£	£	£
Salaries & related costs	Time allocated	22,332	9,194	31,526	27,760
Office overhead costs	Invoiced costs	20,376	759	21,135	18,578
Postage & stationery	Usage	568	15	583	1,406
Website Fees	Governance	-	0	0	90
Independent Examiner Fee	Governance	-	1,440	1,440	2,239
Annual report costs	Governance	-	689	689	284
Legal fees	Governance	-	718	718	13
Bank Charges	Governance	-	128	128	190
Office costs & support	Time spent	43,276	12,943	56,219	50,560

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2019

10 Net income/(expenditure) for the year	2019	2018
	£	£
This is stated after charging:		
Independent Examination fees	1,440	2,239
Depreciation and other amounts written off fixed assets	804	1,195

11 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Employment costs:	2019	2018
	£	£
Salaries and wages	105,584	80,312
Social security costs	5,893	4,485
Pension costs	2,979	2,379
	114,456	87,176

The employment costs increased during 2019 due to employing a Garden Projects Manager to oversee the garden design and build process.

No employees had employee benefits in excess of £60,000 (2018: none). There are currently no other employee benefits. The charity incurred pension costs from 1 July 2017, as a result of Auto enrolment.

The charity trustees did not receive any remuneration for holding office as trustees of the charity (2018: £nil). However three trustees were reimbursed for specific travel and subsistence expenses totalling £1,646 (2018: £1,865).

The key management personnel of the charity comprises of the trustees, Director of Finance and Resources and Director of Fundraising & Communications.

The employee benefits of the key management personnel for the charity was £70,789 (2018: £64,906).

12 Staff Numbers

The average monthly headcount during the year was 3.18 staff (2018: 2.40 staff) and the average number of full time equivalent employees (including part-time staff) during the year was:

Number of employees (at 31 December 2019)	2019	2018
	Number	Number
Director of Finance & Resources-Part Time	0.6	0.6
Director of Fundraising & Communications-Full Time	1.0	1.0
Garden Projects Manager-Part Time	0.4	0.0
Fundraising & Events Administrator-Part Time	0.7	0.7
Fundraising & Administration Support-Part Time	0.0	0.4
Digital Marketing Support-Part Time	0.5	0.0
	3.2	2.7

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2019

13 Related party transactions

During the current year there were the following related party transactions:

The charitable company shares common directors with the companies listed below and has had the following transactions with them:

		2019		2018	
		Income	Expenditure	Income	Expenditure
Horticultural Trades Association	B.Douglas-Davies	6,339	389	3,489	786
Studley Green Garden Centre Ltd	B.Douglas-Davies	0		2,934	
Burford House Garden Centre Ltd	B.Douglas-Davies	7,490		1,797	
Hillview Garden Centres Ltd	B.Douglas-Davies	802		0	
Haskins Snowhill Garden Centre Ltd	W.Haskins	498		797	
Haskins Roundstone Garden Centre Ltd	W.Haskins	504		954	
Haskins Garden Centre Ltd	W.Haskins	3,121		3,597	
Scotsdale Nursery & Garden Centre Ltd	C.Owen	0		539	
		18,754	389	14,107	786

There was one outstanding balance with related parties at 31 December 2019 amounting to £2,352.(2018:Nil)

14 Tangible fixed assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 January 2019	6,530	6,530
Additions	1,787	1,787
Disposals	-	-
At 31 December 2019	8,317	8,317
Depreciation		
At 1 January 2019	5,560	5,560
Charge for the year	804	804
Disposals	-	-
At 31 December 2019	6,364	6,364
Net book value		
At 31 December 2019	1,953	1,953
At 31 December 2018	970	970

15 Debtors

	2019 £	2018 £
Trade Debtors	13,934	15,372
Accrued Income	51,667	82,115
Prepayments	4,317	3,806
	69,918	101,293

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2019

16 Creditor amounts falling due within one year	2019	2018
	£	£
Trade Creditors	8,172	5,804
Other taxaton & social security	3,131	2,297
Accruals and deferred income	3,343	7,636
	14,646	15,737

17 Analysis of movements in restricted Fund	2019	2018
	£	£

(a) Children's Hospice Gardens

Balance brought forward at 1 January 2019	389,585	95,081
Incoming resources	113,748	97,569
Outgoing resources	(375,711)	(143,540)
Transfer from unrestricted funds	94,582	340,475
Balance carried forward at 31 December 2019	222,204	389,585

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically Rainbows Children's Hospice, Loughborough-£48,967, St Oswalds' Childrens Hospice, Newcastle-£60,178 and Haven House Children's Hospice, Woodford-£67,810.

(b) RHS Chelsea Garden Project	2019	2018
	£	£
Balance brought forward at 1 January 2019	150,835	-
Incoming resources	115,026	150,000
Outgoing resources	(297,667)	(2,265)
Transfer from unrestricted funds	31,806	3,100
Balance carried forward at 31 December 2019	0	150,835

Total restricted fund balance carried forward at 31 December 2019	222,204	540,420
---	----------------	----------------

18 Analysis of movements in unrestricted funds	2019	2018
	£	£
Balance brought forward at 1 January 2019	341,377	384,147
Incoming resources	520,720	456,545
Outgoing resources	(173,676)	(155,740)
Transfer to restricted funds	(126,388)	(343,575)
Balance carried forward at 31 December 2019	562,033	341,377

19 Statement of unrestricted fund:

Designated Fund	222,000	-
Operational Contingency Fund	129,900	115,000
General Reserves	210,133	226,377
Balance carried forward at 31 December 2019	562,033	341,377

The Designated Fund is for future committed garden projects where planning has begun with the hospice. At this stage it is an estimated cost and enables the charity to be sure it can cover the cost of the garden project, while sourcing further funding from donors as the final garden project costs become certain.

The Operational Contingency Fund represents six months of normal spend for the charity so the charity can continue to operate during any severe interruption of income.

The transfers between unrestricted and restricted funds are to ensure adequate funds are available for each specific garden project.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2019**

20 Analysis of net assets	Unrestricted Fund	Restricted Fund	Total Funds
Fixed assets	1,953	-	1,953
Current assets	574,726	222,204	796,930
Current liabilities	(14,646)	-	(14,646)
Total	562,033	222,204	784,237

21 Operating Lease commitments

At 31 December 2019 the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019	2018
	£	£
Less than one year	-	-
Between two and five years	29,200	43,800

22 Post balance sheet events

Since the balance sheet date there has been a pandemic COVID 19 worldwide. This is considered to be a non-adjusting event as the full impacts of the pandemic were not known at the Balance sheet date. However the pandemic has had an impact on Greenfingers Charity in 2020 in terms of income raised, the delay in commencement and completion of some hospice garden projects and the furlough of some of the charity's staff. Financially the charity is in a strong position to to commence works on the committed garden projects as soon as it is safe to do so and all costs are being continually reviewed to ensure financial resilience and the charity had adapted accordingly. The Trustees do not believe the COVID 19 pandemic will impact on the long term viability of the Charity and therefore believe the organisation continues to be a Going Concern.

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2019	2018
	£	£
Net movement in funds	(97,560)	402,569
Add back depreciation charge	804	1,166
Add back loss on disposal of fixed asset	-	29
Deduct interest income shown in investing activities	(3,125)	(1,316)
Decrease/(increase) in debtors	31,375	(16,571)
(Decrease)/Increase in creditors due within one year	(1,091)	9,757
Net cash used in operating activities	(69,597)	395,634