

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 2018**

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

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<b>Trustees:</b>	J. Ashley D. Espley N. Sewell C. Owen C. Paris B. Douglas-Davies A. McIndoe J. Storey-Walker R. Jones C. Wetherley-Mein W. Haskins
<b>Secretary:</b>	S. Jenkins
<b>Charity number:</b>	1076640
<b>Company number:</b>	3716044
<b>Principal address &amp; Registered Office:</b>	23 Gregories Road Beaconsfield Buckinghamshire HP9 1HH
<b>Independent Examiner:</b>	c/o Martin Sheehy The Fish Partnership The Mill House Boundary Road, Loudwater High Wycombe, HP10 9QN
<b>Bankers:</b>	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ  Lloyds Bank 9 Buttermarket Bury St Edmunds Suffolk IP33 1DF
<b>Solicitors:</b>	BP Collins Solicitors, Collins House, 32-38 Station Road, Gerrards Cross, Buckinghamshire SL9 8EL

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRMAN'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2018**

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**Chairman's Report -Review of 2018**

2018 proved to be another successful year for Greenfingers Charity. I am delighted to report that we raised our highest level of income ever, despite the economic challenges facing us. The high level of income achieved was mainly due to a private individual donor, who specified the money should be used to build a garden at the RHS Chelsea Flower Show in 2019 to promote the works and therapeutic benefits of the Charity. The aim being to engage the wider gardening public with our charity.

The charity's main strategic aim in 2018 was to increase brand awareness outside the gardening industry, who in the past have been our main supporters. This aim was met through continued support from staff at Kew Green Hotels, Homebase through their Carrier bag tax scheme, successful applications to Grant Making Trusts and an increase in personal donations. As a result we have been able to plan and create more gardens for life-limited children and their families, who spend time in hospices across the UK.

In April 2018 we officially opened our 55th garden at Andy's, St Andrews Hospice, Grimsby, a pirate themed garden, with an interactive water feature and sensitive lighting, now providing a wonderful outdoor space where children in wheelchairs will be able to enjoy the therapeutic benefits of this outdoor space.

2018 was also a year of planning in terms of new garden spaces with one garden in build at Grace House, Sunderland, two children's hospice garden spaces Claire House Children's Hospice, Wirral and Richard House Children's Hospice, E16 designed, ready for going into build in early 2019, one garden space, Little Harbour Children's Hospice, St Austell at the design concept stage, two garden spaces approved for design at Rainbows Children's Hospice, Loughborough and St Oswalds Children's Hospice, Newcastle plus four further applications received to be visited.

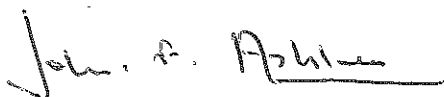
In addition to the Charity's core garden spaces the Charity received a private donation in February 2018 to be specifically used to design and build a Greenfingers Charity garden at the 2019 RHS Chelsea Flower Show. This was very exciting for the Charity as it would enable us to engage with the general public and promote awareness of the work we do. During the year the designer was appointed and the design was approved by all parties involved including the RHS. I am pleased to say at the point of writing this report the event was a great success in terms of P.R. received and general public engagement.

In January 2018 two new Trustees were appointed, both with extensive experience in the gardening industry: Colin Weatherley-Mein and Warren Haskins, the Chairman of Haskins Garden Centres, who was also later elected as Treasurer in April 2018. In October 2018 Neil Sewell, the Managing Director of Kew Green Managed Hotels joined the Board of Trustees with the aim of using his skills and knowledge of the corporate sector.

During the year the management structure of the Charity was improved with the aim to make it more robust, with the two senior members of the management team being given Director status, as the Charity Director who resigned in 2016 was not replaced. The Director of Finance and Resources plus the Director of Fundraising and Communications jointly manage the operations of the Charity, with the support of two part time administrators, a part time Trust Fundraiser and a part time Digital Marketing Officer. A Garden Project Manager was recruited in December 2018 to co-ordinate all the garden design and builds.

Our Patrons continue to be a great support to the Charity and are fully engaged, attending events when they can. We were delighted that Jim Carter was awarded an OBE in the Queens New Years Honors list.

None of our achievements during the year could have happened without the dedication of our skilled senior management team and our committed trustees all pulling together to ensure Greenfingers Charity remains an effective and efficient organisation. I would also like to thank all the volunteers who have contributed to the success of the charity over the last year, whether it be as an Ambassador spreading the word, helping in the office or volunteering in a garden.



John F Ashley  
Voluntary Chairman

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2018**

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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 2018 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 and 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 2018 were:**

- 1. To continue to raise sufficient funds to deliver at least 3 new gardens in children's hospices already identified;**  
Achieved through increased donor activity outside the gardening industry, increased Trust Fundraising activity and the Auctioneers project of Turning Old into Gold.
- 2. To continue to increase brand awareness with the focus being to attract new supporters both within and outside the gardening industry.**  
Achieved through open garden events, craft fairs, engaging corporate supporters, product promotions and through increased social media activity.
- 3. To build upon the regional capacity for fundraising of projects through the use of Ambassadors to assist and promote the work of the charity.**  
Achieved through using local Ambassadors to become involved in our garden projects that are in their area through volunteering or helping to organise Gifts in kind.
- 4. To increase the level of Gift in Kind support by cultivating relationships with garden designers to a higher level and engaging them in understanding the benefits of designing garden spaces within children's hospices.**  
This aim is ongoing but good progress has been made as new garden designers have a better understanding of the benefits of securing gifts in kind to support the budgeting process for new garden spaces.
- 5. To continue to improve procedures and processes and to ensure we comply with GDPR.**  
Achieved by contacting all supporters on the Database to ensure they wish to stay engaged with the Charity and keeping them up to date with events and the option to unsubscribe at any time.
- 6. To review Trustee skills and terms of Office and ensure they are in the best interest of the charity.**  
A special resolution was passed in January 2018 to change the terms of Office to two four year terms instead of three as the Trustees felt six years was too short in terms of losing skills and knowledge.
- 7 To conduct further research and collect testimonials which provide evidence to the wider public of the benefits to children and their families of the garden spaces facilitated by Greenfingers Charity.**  
Achieved through a publication written by Elizabeth Reed on using nature to enhance well-being in Children's Hospices. The publication will support applications to Grant Making Trusts and future donors where appropriate.

**GREENFINGERS CHARITY  
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TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2018**

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**2018 Garden planning and progress**

**Andy's, St Andrew's Children's Hospice, Grimsby.**

This hospice is a palliative care centre for children and young adults suffering from progressive life-limiting illnesses. The original space was a grassed area, with hedging and borders unsuitable for wheelchair access. With a lot of hard work the area was transformed into a multi functional garden where children in wheelchairs and beds can have outdoor fun and enjoy the therapeutic benefits. Sensitive lighting and a wheelchair accessible water feature provide an all-round sensory experience for the children and their families spending time in the hospice. The garden was formally opened in April 2018.

**Grace House, Sunderland**

2018 saw work commence on the Nest and Rest Garden designed by the gold winning Chelsea medalist Sean Murray. It will provide a place for recreation and enjoyment for the children and their families who use the hospice services and provide a safe and peaceful haven. It features an interactive water feature, sensitive planting and sheltered areas, it will provide families with an invaluable outside space for respite and relaxation, as well as stimulating features that can be used for therapies and reflection. The works are due to be completed in 2019.

**Claire House Children's Hospice, Bebington, Wirral.**

This outdoor space will be known as The Garden of Colour, designed by Carolyn Willitts, director and founder of C.W. Studio. Carolyn is a landscape architect and garden designer with a passion for creating and collaborating. The garden design has been developed to provide a sensory feast for life-limited children and their families to enjoy. It has five sections, a creation station, falling leaves, Rainbow meadow, a quiet place and finally Birch Hill. There is something for everyone to benefit from. The garden is planned to go into build in February 2019.

**Richard House Children's Hospice, Beckton, E16**

We have been working closely with garden designer Andrew Fisher Tomlin from Fisher Tomlin and Bowyer to create a new sensory garden here during 2018. Andrew's design approach focuses on creative solutions and sound horticultural practice. Andrew has created a sensory garden which takes life limited children and their families on a journey through the woodland area with a colourful archway and then connect with different sensory elements of the garden, all of which will be connected by wheelchair accessible compacted pathways. This will be all the different areas of the woodland garden together to add colour, sound and smells to transport the children into another sensory world. This outdoor space will be known as "Lets Explore". This hospice supports 300 children with life-limiting conditions and their families each year and they will all have access to this woodland open outdoor garden space.

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

With this project we are working hard to provide an all weather garden for the children, families and staff. This will enable the life-limited children to spend time outside with their families and carers whatever the season. The aim is to provide shelter, stimulation and fun for the whole family. The plan is to use the light reflections within therapy sessions and use it for music therapy as well as quiet time for reflection by the families. The designer of this project is Darren Hawkes, who owns an award-winning business in Cornwall. He takes his inspiration from the landscape that surrounds him and his designs have a harmonious feel to them. The concept design has been approved and the detailed specification will be completed for review in the first quarter of 2019 with the bespoke all weather design going in to the build stage during the summer of 2019.

**Rainbow's Children's Hospice, Loughborough.**

The hospice have applied to develop their Remembrance Garden into a lasting area for families to remember their loved ones. The Remembrance Garden is solely used by families whose children are remembered there. In the last 15 years 220 families have appreciated the space to remember and the hospice would like to extend this facility to a further 200. The brief is to enhance and increase the size of the garden to ensure its longevity, whilst creating a more curated space, in which a calm and peaceful atmosphere is maintained. VaRa Garden design have been appointed to provide a design concept for this project. They are an award winning design collaboration who have previously worked with children with disabilities and their families before entering into garden design, so they understand the sensitivities involved.

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

This hospice currently supports 55 families in the Newcastle area and a further 100 through their family support network. They have applied to create a play area and install equipment which is fun for children with complex disabilities, their siblings and peers. Some of the equipment would be usable as part of physiotherapy sessions too. A visit was made in November 2018 to understand the project and recommended to the Board of Trustees to proceed to the design concept.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2018**

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**2018 Financial Review**

The charity had an amazing year with incoming resources of £704,114 (2017: £504,615) an increase of £199,499 (40%) on the previous year. This was mainly as a result of a one off donation from a private donor of £150,000 including Gift Aid. Excluding this donation the year on year increase was £49,499 (10%). This was a result of increased activity in applications to Grant Making Trusts £95,031 (2017: £37,450). We would like to thank all the organisations, Grant Making Trusts and Foundations that have supported our work.

The main sources of income were from donations and legacies £462,114 (2017: £273,310), fundraising events £117,846 (2017: £167,549) and charitable activities £122,838 (2017: £63,098). The main reasons for the decrease in fundraising income were :Garden Re-leaf Day-£70,489 (2017: £103,368) due to poor weather and Sponsorship-£4,555 (2017: £21,500). The increase in charitable activity income was due the Auctioneers project Turn Old into Gold - £46,099 (2017: £1,248), and increased Product Promotions to £33,024 (2017: £22,347) .

The charity had a total expenditure of £301,545 (2017: £341,961) with £203,655 being spent on charitable activities (2017: £250,715) and £97,890 (2017: £91,246) spent on fundraising. The lower expenditure on charitable activities was due to less activity: one large sized garden project, one completed project previously started in 2017 and a number of new projects in the design and planning stage.

The expenditure on fundraising was 7% higher than 2017 due to paying a Freelance Trust fundraiser 2 days per week, which resulted in three times higher income from Grant Making Trusts. Overhead costs were similar to last year but Governance costs were higher due to increased Independent Examiner Fees and time spent on GDPR.

The charity ended the financial year in a very strong position at 31 December 2018. The total Fund balances were £881,797 (2017: £479,228) of which £540,420 is restricted expenditure for completion of the 2019 garden projects, which include the RHS Chelsea Flower Show garden project (sponsored by the private donor)-£150,835, Richard House Children's Hospice, E16-£151,768, Claire House Children's Hospice, Wirral-£82,693 plus two more new garden projects. The unrestricted reserves allow for 6 months running costs for the charity in line with the Reserves policy below and the remaining balance has will enable the charity to commit to planning for further garden project builds and planning for 2020 onwards, which is a much better position then in previous years.

Cash flow management continued to be a priority during 2018 and remains so going forward. A strong cash position will enable the charity to facilitate more gardens in hospices for children and their families and to plan further ahead.

**Investment powers and policy.**

The trustees operate a low risk strategy and keep restricted funds in interest bearing deposit accounts and seek to achieve a rate that matches inflation. Deposit rates have been depressed and so this aim was not achieved in the year. The invested funds on deposit achieved a one year fixed rate of 1.30% with Shawbrook bank, 0.75% with Lloyds 32 day notice account and 0.20% with Barclays, 0.15% with CAF Gold account. The deposits are reviewed quarterly.

**Reserves Policy and Going Concern.**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency expenditure such as repairs. 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 overhead and fundraising costs depending on project commitments and plans. The trustees feel this is sufficient as new garden projects will not proceed unless the funds are in place. Due to the strong opening balance brought forward the charity started 2018 in a strong position with enough reserves to commit to building the next four garden projects. At the end of the year the charity had restricted reserves of £540,420. This was unusually high due to the one off private donation restricted to the RHS Chelsea garden project of £150,835, leaving a balance of £389,586 for the committed outdoor garden spaces in childrens hospices, our prime objective.

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TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2018**

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**Fundraising and Communications**

The generosity of donors and supporters to the Charity has continued unabated during the past financial year. The fundraising and communications team seek to provide opportunities for supporters to give money and in turn 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 the gardening industry and through our annual fundraising event, Garden Re-Leaf Day, many industry friends, new and old, together to raised over £70k. This was slightly lower than in the previous financial year, mainly due to unseasonal weather.

A total of £46k was raised through our initiative which encourages suppliers and retailers to turn their old unwanted stock into cash for Greenfingers Charity in 2018, thanks to W & H Peacocks Auctioneers and those who donated unwanted goods.

Our strategic aim to increase brand awareness has seen more individuals and non-gardening businesses engage with the charity. This was supported by our partnership with the Horticultural Trade Association, National Children's Gardening Week and our partnership with Kew Green Hotels. The latter has seen staff engagement remain high throughout the year, raising £100k in 2018. The partnership was also short-listed for a Third Sector Charity Award.

Further Charity of the Year partnerships were announced in 2018 and new cause related marketing initiatives were launched to raise funds and further increase brand awareness.

In 2017 a freelance Trust Fundraiser was recruited to re-engage with previous grant givers and increase restricted income. This appointment is proving to be successful with £95k raised in 2018, an increase of 150% over 2017.

Over 100 guests attended the charity's annual Fundraising Dinner including Trustees, Patron Jim Carter OBE, Ambassadors, major donors and industry friends. A total of £33.5k was raised including sponsorship.

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

**Aim for 2019**

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"



**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2018**

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**Specific Objectives for 2019**

- 1 To maintain fundraising income at £500k on an ongoing basis, thus enabling the design and build of three new gardens in the year.
- 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.
- 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.
- 4 To encourage regular giving through a new Friends scheme. This will help to better plan for the future.
- 5 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.
- 6 To be proactive and introduce new fundraising events to keep our supporters engaged and encourage new ones.

**Long Term Aims and Objectives**

The Board of Trustees have a five year strategy plan in place which is reviewed 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 Fundraising-aim to raise £0.5m per annum through Grant Making Trusts, Corporates & possibly a campaign.
- 3 Resources and Structure-maintain staff and minimise turnover. Use Freelance staff where necessary eg Trusts.
- 4 Increase brand awareness through social media channels and regular e-newsletters and other methods
- 5 Developing the Greenfingers Charity brand in our 20th Anniversary year through the RHS Chelsea Show garden
- 6 Ensuring the infrastructure is sound, review future office location and size and by ensuring IT equipment is up to date.
- 7 Ensure good governance by reviewing policies and GDPR annually.
- 8 Plan for Trustee succession to ensure a sound mix of skills, knowledge and diversity.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2018**

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**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)  
D.Espley (Voluntary Vice-Chairman)  
W.Haskins (Voluntary Treasurer-appointed 10th January 2018)  
P.Field (resigned 10th January 2018)  
C. Owen  
C. Paris  
B. Douglas-Davies  
A.McIndoe  
J.Storey-Walker  
R.Jones  
C. Wetherley-Mein (appointed 10th January 2018)  
Neil Sewell (appointed 11 October 2018)

**Key Management personnel:**

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

**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 three year terms. However a Special Resolution was unanimously passed by the directors (trustees) to increase the term of office to four years at the 2017 AGM held on 10 January 2018, 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.

**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. Trustees 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.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2018**

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**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. The charity continues to outsource creative services e.g. design and print, IT support, public relations 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 2018. The charity auto-enrolled into the NEST pension scheme on 1 July 2017 (the official staging date)

During 2018 the charity started the year with three permanent members of staff, supported by two further part time freelance roles: Trust Fundraiser and Fundraising and Support Administrator. The structure implemented in 2016 continued with the sharing of responsibilities between the Director of Fundraising and Resources and Director of Fundraising and Communications. The voluntary Chairman continued devoting his time overseeing the charities key objectives. At the end of 2018 there were three permanent members of staff (one full time and two part time) and one casual employee providing Fundraising and Administration 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 for new garden spaces or helping at an event or even arranging an event. Other volunteers like to help with the planting and weeding at the new outdoor garden spaces or with adhoc tasks in the office. Their hard work is invaluable and directly helps Greenfingers Charity deliver their charitable aims.

**Risk Management**

The trustees have a risk management strategy to assess the major risks to which the charity is exposed, which comprises:

- an annual review of the principle risks and uncertainties that the charity face in the forthcoming year. This is carried out as part of the budget process;
- 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

Financial sustainability is the major risk for the charity however 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

  
**John Ashley**

**Voluntary Chairman**

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

Date:

10th July 2019

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

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I report to the trustees on my examination of the accounts of Greenfingers Charity (the charitable company) for the year ended 31 December 2018.

**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 Martin J Sheehy**  
**FCA FCCA MBA**  
The Fish Partnership  
The Mill House  
Boundary Road,  
Loudwater  
High Wycombe,  
HP10 9QN  
United Kingdom

Dated: 11 July 2019.

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For The Year Ended 31 December 2018**

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b><u>INCOME FROM:</u></b>					
Donations and legacies	2	214,545	247,569	462,114	273,310
Charitable activities	3	122,838	-	122,838	63,098
Other fundraising activities	4	117,846	-	117,846	167,549
Investments	5	1,316	-	1,316	658
<b>Total income</b>		<b>456,545</b>	<b>247,569</b>	<b>704,114</b>	<b>504,615</b>
<b><u>EXPENDITURE:</u></b>					
Raising Funds	6	97,890	-	97,890	91,246
Charitable activities	6	57,850	145,805	203,655	250,715
<b>Total expenditure</b>		<b>155,740</b>	<b>145,805</b>	<b>301,545</b>	<b>341,961</b>
Net income/(expenditure)for the year		300,805	101,764	402,569	162,654
Gross transfers between funds	18	(343,575)	343,575	-	-
Net movement in funds		(42,770)	445,339	402,569	162,654
Fund balances at 1 January 2018		384,147	95,081	479,228	316,574
Fund balances at 31 December 2018		341,377	540,420	<b>881,797</b>	479,228

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

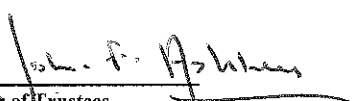
**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET  
AS AT 31 DECEMBER 2018**


		2018	2017
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	14	970	2,003
<b>Total Fixed Assets</b>		970	2,003
<b>Current assets</b>			
Debtors	15	101,293	84,722
Cash at bank and in hand		795,271	398,483
<b>Total Current Assets</b>		896,564	483,205
<b>Current liabilities</b>			
Creditor amounts falling due within one year	16	15,737	5,980
<b>Net Current assets</b>		880,827	477,225
<b>Total assets less current liabilities</b>		881,797	479,228
<b>Net Assets</b>		881,797	479,228
<b>The funds of the charity:</b>			
Restricted funds	17	540,420	95,081
Unrestricted funds:	18	341,377	384,147
<b>Total Charity Funds</b>	19	881,797	479,228

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 2018. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 13-20 form part of these accounts.

The accounts were approved by the Board on

  
Chair of Trustees  
John Ashley

  
Treasurer(Trustee)  
Warren Haskins

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**For The Year Ended 31 December 2018**

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	Notes	2018 £	2017 £
Cash used in operating activities	22	<u>395,634</u>	<u>99,392</u>
Cash flows from investing activities			
Interest income		1,316	658
Purchase of tangible fixed assets		(162)	(1,469)
Cash provided by (used in) investing activities		<u>1,154</u>	<u>(811)</u>
Increase(decrease) in cash and cash equivalents in the year		<u>396,788</u>	<u>98,581</u>
Cash and cash equivalents at the beginning of the year		<u>398,483</u>	<u>299,902</u>
Total cash and cash equivalents at the end of the year		<u>795,271</u>	<u>398,483</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2018**

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**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.

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 2018**

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**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
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**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 2018**

**2 Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Summary of monetary Donations:</b>				
Legacies	19,307	-	19,307	200
Donations: Grant making Trusts	7,750	87,281	95,031	(5,550)
Corporate Donations	121,932	-	121,932	191,747
Other Donations	65,556	160,000	225,556	70,798
Total monetary donations	214,545	247,281	461,826	257,195
Donations in kind	-	288	288	16,115
	<u>214,545</u>	<u>247,569</u>	<u>462,114</u>	<u>273,310</u>

Restricted Grant making Trust Donations totalling £87,281 were received by the charity during the year for specific garden projects(2017: £20,200, before the return of £43,000 to the King Cullimore Trust due to the hospice carrying out the project directly to enable greater costs savings).

Corporate donations were received from Kew Green Hotels-£99,854 (2017:£131,590) and Homebase-£22,020 (2017:£22,357). Other Donations were from a Private donor £150,000 (£2017: Nil ) and LOFA-£10,000 (2017: £10,000).

One Donation in kind was received from Smart Garden Products in the form of lighting for the garden project at St Andrew's ,Grimsby.The Charity benefited from £7,197 worth of discounted PR services from Hornby Whitefoot PR during the year. Other forms of donations were gifted in the form of travel and catering expenses.

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**

	2018 £	2017 £
Sponsorship	4,000	-
Charity of the Year	1,619	2,356
Conferences and Awards	37,621	36,229
Trade Promotions	33,024	22,347
Schools	475	401
Auctioneers Project	46,099	1,248
Other Activities	0	517
	<u>122,838</u>	<u>63,098</u>

**4 Income from fundraising events**

	2018 £	2017 £
Garden Re-Leaf Day	70,489	103,368
Sponsorship	4,555	21,500
Patrons Dinner	30,392	32,000
Garden Openings	1,917	3,935
Challenge Events	3,351	2,796
Craft Fair	6,432	3,950
Other Events	710	-
	<u>117,846</u>	<u>167,549</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2018**

**5 Investment Income**

All of the charity's investment income of £1,316 (2017:£658) arises from money held in an interest bearing deposit accounts with Barclays bank, Shawbrook, CAF Gold and Lloyds 32 Day.

**6 Analysis of expenditure on charitable activities and raising funds**

	Charitable Expenditure	Fundraising Costs	<b>Total 2018</b>	Total 2017
	£	£	£	£
<u>Raising funds</u>				
Fundraising salaries		43,698	43,698	52,413
Fundraising services		25,634	25,634	15,098
Fundraising expenses		25,249	25,249	22,315
<u>Charitable activities</u>				
Project expense(Note7)	145,805	-	145,805	195,754
Website costs	3,605	-	3,605	3,091
Governance costs(Note 9)	12,010	-	12,010	6,814
Support costs(Note 9)	37,155	-	37,155	41,341
Insurance Costs	1,158	-	1,158	1,106
Postage & stationery(Note 9)	1,395	991	2,386	2,717
Public Relations	2,527	-	2,527	1,312
Bad Debt Provision		2,318	2,318	0
	<u>203,655</u>	<u>97,890</u>	<u><b>301,545</b></u>	<u>341,961</u>

Expenditure on charitable activities was £203,655(2017:£250,715) of which £57,850 was unrestricted (2017:£54,961) and £145,805 was restricted (2017:£195,754).

**7 Project expenses**

This table shows the costs of the Garden projects in 2018

	<b>2018</b>	<b>2017</b>
	£	£
<b>Completed Projects:</b>		
St Andrew's Hospice,Grimsby-Design & build	16,592	81,015
Robin House Children's Hospice,Scotland-Design	0	3,392
Alexander Devine Children's Hospice,Maidenhead-Design	0	3,802
Helen House Children's Hospice,Oxford-Design & build	185	29,498
Keech Hospice,Luton-Design & build	0	71,579
Other completed projects	0	763
<b>Projects In progress:</b>		
Grace House,Sunderland-Build in progress-Phase 2	106,526	1,825
Claire House Children's Hospice,Wirral-Design stage	8,205	0
Richard House,Children's Hospice,E16-Design stage	7,315	0
RHS Chelsea Garden project-Design stage	2,265	0
<b>Future Project Research and Preparation:</b>		
Little Harbour Children's Hospice,St Austell	753	0
Rainbows Children's Hospice,Loughborough	889	0
Other Children's Hospices-Early research	3,075	3,880
	<u><b>145,805</b></u>	<u><b>195,754</b></u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2018**

**8 Summary analysis of expenditure and related income for charitable activities**

	Charitable Expenditure	Fundraising Costs	<b>Total 2018</b>	Total 2017
	£	£	£	£
Costs	(203,655)	(97,890)	(301,545)	(341,961)
Fundraising & Charitable activities	-	240,684	240,684	226,697
Donations and Legacies	462,114	-	462,114	277,260
Net cost funded from other income	258,459	142,794	401,253	161,996

**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	<b>Total 2018</b>	Total 2017
		£	£	£	£
Salaries & related costs	Time allocated	19,012	8,748	27,760	27,148
Office overhead costs	Invoiced costs	18,143	435	18,578	20,418
Postage & stationery	Usage	1,395	11	1,406	18
Website Fees	Governance	-	90	90	-
Independent Examiner Fee	Governance	-	2,239	2,239	1,200
Annual report costs	Governance	-	284	284	260
Legal fees	Governance	-	13	13	-
Bank Charges	Governance	-	190	190	217
<b>Office costs &amp; support</b>	<b>Time spent</b>	<b>38,550</b>	<b>12,010</b>	<b>50,560</b>	<b>49,261</b>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2018**

<b>10 Net income/(expenditure) for the year</b>	<b>2018</b>	<b>2017</b>
	£	£
This is stated after charging:		
Independent Examination fees	2,239	1,200
Depreciation and other amounts written off fixed assets	1,195	1,874
	<u>3,434</u>	<u>3,074</u>

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

Employment costs:	<b>2018</b>	<b>2017</b>
	£	£
Salaries and wages	80,312	91,322
Social security costs	4,485	5,134
Pension costs	2,379	1,381
	<u>87,176</u>	<u>97,837</u>

No employees had employee benefits in excess of £60,000 (2017: 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 (2017: £nil). However three trustees were reimbursed for specific travel and subsistence expenses totalling £1,865 (2017: £1,084).

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 £64,906 (2017: £62,276).

**12 Staff Numbers**

The average monthly headcount was 2.40 staff (2017: 2.85 staff) and the average number of full time equivalent employees (including part-time staff) during the year was:

Number of employees (at 31 December 2018)	<b>2018</b>	<b>2017</b>
	Number	Number
Director of Finance & Resources-Part Time	0.6	0.6
Director of Fundraising & Communications-Full Time	1.0	1.0
Fundraising & Events Administrator-Part Time	0.7	0.8
Fundraising and Administration Support-Part Time	0.4	0.0
	<u>2.7</u>	<u>2.4</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2018**

**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:

		<b>2018</b>		<b>2017</b>	
		Income	Expenditure	Income	Expenditure
Horticultural Trades Association	B.Douglas-Davis	3,489	786	3,498	586
Studley Green Garden Centre Ltd	B.Douglas-Davis	2,934			
Burford House Garden Centre Ltd	B.Douglas-Davis	1,797			
Hillview Garden Centres Limited	B.Douglas-Davis	0		5,116	
Haskins Snowhill Garden Centre Limited	W.Haskins	797		1,145	
Haskins Roundstone Garden Centre Ltd	W.Haskins	954		1,296	
Haskins Garden Centre Limited	W.Haskins	3,597		3,905	
Scotsdale Nursery & Garden Centre Ltd	C.Owen	539		2,002	
		<b>14,107</b>	<b>786</b>	<b>16,962</b>	<b>586</b>

There were no outstanding balances with related parties at 31 December 2018.

**14 Tangible fixed assets**

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 January 2018	6,498	6,498
Additions	162	162
Disposals	(130)	(130)
At 31 December 2018	6,530	6,530
Depreciation		
At 1 January 2018	4,495	4,495
Charge for the year	1,166	1,166
Disposals	(101)	(101)
At 31 December 2018	5,560	5,560
Net book value		
At 31 December 2018	970	970
At 31 December 2017	2,003	2,003

**15 Debtors**

	<b>2018</b> £	<b>2017</b> £
Trade Debtors	15,372	23,039
Accrued Income	82,115	57,576
Prepayments	3,806	4,107
	<b>101,293</b>	<b>84,722</b>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2018**

<b>16 Creditor amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	£	£
Trade Creditors	5,804	2,440
Other taxaton & social security	2,297	2,219
Accruals and deferred income	7,636	1,321
	<b>15,737</b>	<b>5,980</b>

<b>17 Analysis of movements in restricted Fund</b>	<b>2018</b>	<b>2017</b>
	£	£

**(a) Children's Hospice Gardens**

Balance brought forward at 1 January 2018	95,081	200,724
Incoming resources	97,569	26,169
Outgoing resources	(143,540)	(195,754)
Transfer from unrestricted funds	340,475	63,942
Balance carried forward at 31 December 2018	<b>389,585</b>	<b>95,081</b>

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically Richard House, E16-£151,768, Claire House, Wirral-£82,693.36, Grace House, Sunderland-£19,622, St Andrew's Hospice, Grimsby-£41,335, Little Harbour Children's Hospice-£45,082 and Rainbows Children's Hospice-£49,085

<b>(b) RHS Chelsea Garden Project</b>	<b>2018</b>	<b>2017</b>
	£	£
Balance brought forward at 1 January 2018	-	-
Incoming resources	150,000	-
Outgoing resources	(2,265)	-
Transfer from unrestricted funds	3,100	-
Balance carried forward at 31 December 2018	<b>150,835</b>	<b>-</b>

Total restricted fund balance carried forward at 31 December 2018	<b>540,420</b>	<b>95,081</b>
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<b>18 Analysis of movements in unrestricted fund</b>	<b>2018</b>	<b>2017</b>
	£	£
Balance brought forward at 1 January 2018	384,147	115,850
Incoming resources	456,545	478,446
Outgoing resources	(155,740)	(146,207)
Transfer to restricted funds	(343,575)	(63,942)
Balance carried forward at 31 December 2018	<b>341,377</b>	<b>384,147</b>

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

<b>19 Analysis of net assets</b>	<b>Unrestricted Fund</b>	<b>Restricted Fund</b>	<b>Total Funds</b>
Fixed assets	970	-	970
Current assets	506,979	389,585	896,564
Current liabilities	(15,737)	-	(15,737)
<b>Total</b>	<b>492,212</b>	<b>389,585</b>	<b>881,797</b>

**20 Operating Lease commitments**

At 31 December 2018 the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2018</b>	<b>2017</b>
	£	£
Less than one year	-	-
Between two and five years	43,800	48,220

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2018**

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**21 Post balance sheet events**

There are no post balance sheet events to disclose.

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

	2018	2017
	£	£
Net movement in funds	402,569	162,654
Add back depreciation charge	1,166	1,872
Add back loss on disposal of fixed asset	29	-
Deduct interest income shown in investing activities	(1,316)	(658)
Decrease/(increase) in debtors	(16,571)	(62,684)
(Decrease)/Increase in creditors due within one year	9,757	(1,792)
Net cash used in operating activities	<u>395,634</u>	<u>99,392</u>