

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 2016**

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

Trustees: J. Ashley
D.Espley
P. Field
C. Owen
C. Paris
B. Douglas-Davies
A.McIndoe

Secretary: S.Jenkins

Charity number: 1076640

Company number: 3716044

Principal address & Registered Office: 23 Gregories Road
Beaconsfield
Buckinghamshire
HP9 1HH

Independent Examiner: c/o Julian Challis
H.W.Fisher & Company
Acre House
11-15 William Road
London
NW1 3ER

Bankers: Lloyds Bank
28-34 Risbygate Street
Bury St Edmonds
Suffolk
IP33 3AH

Solicitors: Lawrence Hamblin
25 High Street,
High Wycombe
Buckinghamshire
HP11 2AG

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
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**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2016**

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 2016 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.

Chairman's Report

Building on the success of the Rosy Cheeks Appeal and the subsequent launch of the A Million Moments Appeal, 2016 proved to be a very positive year for Greenfingers Charity.

The charity's strategic aims in 2016 were to increase brand awareness, continue to raise funds through the A Million Moments Appeal and in doing so create and plan more gardens for children and families who spend time in hospices across the UK. The strategic aims were met: by increasing brand awareness, income increased by 32% and the portfolio of completed Greenfingers gardens increase to 51.

The year saw changes in personnel; Matthew Wilson, Sally Whitaker and Paul Ormond resigned as Trustees and Andy McIndoe and Dennis Espley joined the Board, Dennis as Vice Chairman. Following the resignations of the Charity Director in July 2016, the Board reviewed the organisational structure and took the decision to streamline the staff team and as such did not replace this role. The revised structure provided the charity with a cost saving.

In January 2016 work started on the relocation of the Royal Bank of Canada's 2015 RHS Chelsea Flower Show Garden to the Earl Mountbatten Hospice on the Isle of Wight. The garden was officially opened in July 2016 by Alan Titchmarsh in the presence of patients, hospice staff and supporters as well as friends of Greenfingers Charity. This was a challenging project in terms of costs however as well as seeking financial contributions towards this garden, the team worked hard to ensure gifts in kind were sourced.

The two new gardens outside the bereavement suites at Bluebell Wood Children's Hospice were created in 2016. These were carefully designed to ensure families facing the most difficult part of their hospice journey could have peaceful and reflective areas in which to spend time. As with all our garden projects, the team worked closely with the hospice care team to ensure the need of families and carers were met.

In December 2016, phase 1 of the planting at Grace House, Sunderland was carried out. The planting of trees will help to provide privacy for those spending time at this respite and care facility, which is overlooked by the the neighbouring housing estate. Whilst most of the funds are in place for the new "Nest and Rest Garden", timings for phase 2 will be revisited in January 2018, at which time it is anticipated that this new build facility should see a significant increase in the number of referrals being made.

Planning more gardens which fall under the A Million Moments Appeal also took place in 2016.

In March 2016, we celebrated the fifth year of our national fundraising campaign Garden Re-Leaf Day which raised over £140k, £48k of which was raised through one garden industry supplier. The event sees continued support from garden retailers, suppliers, manufacturers and QVC, the TV shopping channel.

Whilst the charity continues to rely on the support of the garden industry, our work to increase brand awareness through digital marketing channels saw the benefit of new out of industry partnerships, notably River Island and Kew Green Hotels.

In 2016 an Ambassador scheme was introduced with the aim of voluntary support across sectors of the garden industry.

In December 2016 Anne-Marie Powell became a Patron of Greenfingers Charity, alongside Jim Carter and Imelda Staunton CBE who continue to support the charity in a variety of ways.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2016**

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.

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 for 2016 were:

1. To raise sufficient funds and Gift in Kind products to continue creating new garden spaces for children in hospices as requested and needed.
2. To plan and prepare for future garden projects on a minimum two year cycle thereby prioritising geographical fairness based on need, whilst also maximising regional fundraising opportunities.
3. To continue to strengthen and broaden the charity's profile within the gardening and horticulture industry as "charity of the industry", to maintain and build upon industry support.
4. To increase the charity's income generating abilities to ensure long term sustainability.
5. To increase the awareness of the charity to the general public and outside the garden industry.

2016 Financial Review

The charity had incoming resources of £457,465 (2015: £347,219) an increase of £110,246(32%) on the previous year. This included Donations in Kind of £18,293 (2014:£3,914). The year on year increase was mainly due to £101k from income raised as a result of Fundraising events particularly the 2016 Garden Re-leaf Day which raised an additional £48,245 due to a successful Gardman product promotion.

The main sources of income were from donations and legacies £183,021 (2015: £166,807), fundraising events £213,581 (2015:£111,849) and charitable activities £59,997 (2015:£68,282). The main reason for the increase in fundraising income was Garden Re-leaf-£143,131 (2015:£94,886). The decrease in charitable activity income was due to a lower number of Garden Industry related Trade Promotions where the charity benefited-£20,221 (2015:£22,937) and less school activity-£531 (2015:£12,094). We would like to thank all the organisations, trusts and foundations who have supported our work.

The charity had a total expenditure of £313,805 (2015 £261,852) with £228,842 being spent on charitable activities (2015 £155,591) and £84,963 (2015:£106,261) spent on fundraising. The higher expenditure on charitable activities was due to the delayed start of two garden projects from 2015, outside the charity's control at ; Earl Mountbatten Hospice and Bluebell Wood Children's Hospice. The expenditure on fundraising was 20% lower than 2015 due to using less freelance contractors.

The charity ended the financial year in a stronger position than at 31 December 2016. It was able to carry forward a surplus of £316,574 (2015: £172,914) of which £200,724 is restricted expenditure for 2017 and 2018 gardens. Cash flow management continued to be a priority during 2016 and has become more efficient by bringing the financial control back in to the charity by employing a part time Financial Controller in June 2015.

Investment powers and policy.

The trustees keep restricted funds in an interest-bearing deposit account and seek to achieve a rate on deposit that matches inflation. Deposit rates have been depressed and so this aim was not achieved in the year. The invested funds on deposit achieved an average rate of 1.09%, which reduced to 0.01% on 5th December 2016. A new interest bearing deposit account was opened on 30th October 2016 with Shawbrook Bank paying an interest rate of 0.80%.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2016**

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 six months reserves to cover administrative and fundraising costs depending on project commitments and plans. At the end of the year the charity had free reserves of £115,850 which would cover six months of costs. This is £41,224 higher than the free reserve at 31 December 2015.

Aims for 2017

It remains the overall aim of the trustees to continue designing, planning and providing gardens for children in hospices across the UK to enhance the lives of those children and their families for whom the hospice is an integral part of their lives. Additionally the charity has identified a further need to consider supporting gardens in hospices which are providing a merging service for paediatric care. It is evident that the need for such specialist therapeutic and magical gardens remains strong, and this will be the use of the charity's funds.

Specific Aims for 2017

- 1 To raise sufficient funds to deliver at least 3 new gardens for children's hospices already identified;
- 2 To continue to increase brand awareness and raise funds through the A Million Moments Appeal.
- 3 To build upon the regional capacity for fundraising of projects by continuing to work far enough in advance in the planning for future garden projects.
- 4 To increase the level of Gift in Kind support by cultivating industry relationships with suppliers to a higher level and within the central fundraising work of the charity, driven by the previously identified gardens;
- 5 To improve procedures and processes to deliver an effective and efficient staff team.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2016**

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:

M. Wilson (Resigned as Trustee on 18th July 2016)
J. Ashley (Voluntary Chairman)
P. Field (Voluntary Treasurer)
C. Owen
P. Ormond (Resigned as Trustee on 19th October 2016)
C. Paris
S. Whitaker (Resigned as Trustee on 13th July 2016)
B. Douglas-Davies
A.McIndoe (Appointed on 19th January 2016)
D.Espley (Appointed on 13th July 2016)

Key Management personnel:

Charity Director:	D. Skillicorn (Left the Charity on 18th July 2016)
Financial Controller & Resources:	S. Jenkins
Head 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 will serve for more than two consecutive three year terms. The minimum number of directors is three but shall not be 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 an orientation 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 Financial Controller and Head of Fundraising 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 Financial Controller 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 2016**

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 directors give their time freely and no director received remuneration in the year. Details of directors' 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, and an increase had not been awarded for a number of years. An increase was awarded effective 1 August 2016.

During 2016 the charity started the year with four permanent members of staff including the role of the Charity Director, which was supported by two further part time freelance roles: Garden Projects Manager, Fundraiser and Communications Assistant. During the year a new structure was implemented due to the Charity Director leaving the organisation in July 2016. The trustees decided not to replace the role but share the responsibilities between the Financial Controller and Head of Fundraising. The voluntary Chairman was able to devote more time to oversee the charities key objectives.

At the end of 2016 there were four permanent members of staff (one full time and three part time).

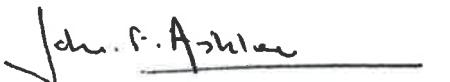
Risk Management

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 Financial Controller works closely with the Finance Committee which meets monthly to review cash flow and expenditure reports and produces quarterly management reports to the board

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
Chairman**

Date: 12/12/17.

The Greenfingers Charity
23 Gregories Road
Beaconsfield
Bucks HP9 1HH

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

I report on the accounts of the charity for the year ended 31 December 2016, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of Greenfingers Charity for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J S Challis



c/o H W Fisher & Company

Chartered Accountants

Acre House

11-15 William Road

London

NW1 3ER

United Kingdom

Dated: 27/7/2017

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
For The Year Ended 31 December 2016**

	Notes	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
<u>INCOME FROM:</u>					
Donations and legacies	2	90,318	92,703	183,021	166,807
Charitable activities	3	59,997	-	59,997	68,282
Other fundraising activities	4	213,581	-	213,581	111,849
Investments	5	866	-	866	281
Total income		364,762	92,703	457,465	347,219
<u>EXPENDITURE:</u>					
Raising Funds	6-9	84,963	-	84,963	106,261
Charitable activities		64,998	163,844	228,842	155,591
Total expenditure		149,961	163,844	313,805	261,852
Net income/(expenditure)for the year		214,801	(71,141)	143,660	85,367
Gross transfers between funds	18	(173,577)	173,577	-	-
Net movement in funds		41,224	102,436	143,660	85,367
Fund balances at 1 January 2016		74,626	98,288	172,914	87,547
Fund balances at 31 December 2016		115,850	200,724	316,574	172,914

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

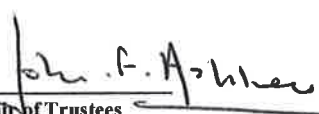
**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2016**


		2016	2015
	Notes	£	£
Fixed assets			
Tangible assets	14	2,406	2,704
Total Fixed Assets		<u>2,406</u>	<u>2,704</u>
Current assets			
Debtors	15	22,038	41,277
Cash at bank and in hand		299,902	145,840
Total Current Assets		<u>321,940</u>	<u>187,117</u>
Current liabilities			
Creditor amounts falling due within one year	16	7,772	16,907
Net Current assets		<u>314,168</u>	<u>170,210</u>
Total assets less current liabilities		316,574	172,914
Net Assets		<u><u>316,574</u></u>	<u><u>172,914</u></u>
The funds of the charity:			
Restricted funds	17	200,724	98,288
Unrestricted funds:	18	115,850	74,626
Total Charity Funds		<u><u>316,574</u></u>	<u><u>172,914</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 2016. 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)
Peter Field

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
CASH FLOW STATEMENT
For The Year Ended 31 December 2016

	Notes	2016 £	2015 £
Cash used in operating activities	22	154,522	87,186
Cash flows from investing activities			
Interest income		866	281
Purchase of tangible fixed assets		(1,326)	(3,703)
Cash provided by (used in) investing activities		(460)	(3,422)
Increase(decrease) in cash and cash equivalents in the year		154,062	83,764
Cash and cash equivalents at the beginning of the year		145,840	62,076
Total cash and cash equivalents at the end of the year		299,902	145,840

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2016**

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 in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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.

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 2016**

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 2016

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Summary of monetary Donations:				
Legacies	-	-	-	32,000
Donations: Grant making Trusts	15,975	17,500	33,475	61,198
Corporate Donations	4,713	46,018	50,731	40,783
Other Donations	67,272	13,250	80,522	28,912
Total monetary donations	87,960	76,768	164,728	162,893
Donations in kind	2,358	15,935	18,293	3,914
	<u>90,318</u>	<u>92,703</u>	<u>183,021</u>	<u>166,807</u>

A large legacy of £30,000 was received during 2015 from a deceased person who wished to remain anonymous.

Restricted Donations totalling £92,702 were received by the charity during the year, this includes income from Homebase-£46,107 (2015:£23,401) and LOFA-£12,500 (2015:£10,000).

Donations in kind have been received from a number of garden centres, horticultural and other suppliers in the form of plants, trees, haulage and garden accessories. The amount received in 2016 is considerably higher due to more time spent on sourcing them for the current projects. The charity is grateful to both Whitefoot PR for providing some additional pro bono services with regard to Garden Releaf Day and to Corby & Fellas for the donation of IT Equipment.

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	2016	2015
	£	£
Sponsorship	-	2,000
Charity of the Year	676	2,405
Conferences and Awards	23,244	22,596
Trade Promotions	20,221	22,937
Schools	531	12,094
Auctioneers Project	14,207	664
Other Activities	1,118	5,586
	<u>59,997</u>	<u>68,282</u>

4 Income from fundraising events	2016	2015
	£	£
Garden Re-Leaf Day	143,131	94,886
Sponsorship	11,653	650
Patrons Dinner	38,645	2,700
Sales of Donated Products	-	4
Sky Dive	2,345	4,357
Rock Choir Concert	5,807	-
Santa Run	304	4,473
Art Competition	6,641	-
Other Events	5,055	4,779
	<u>213,581</u>	<u>111,849</u>

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2016

5 Investment Income

All of the charity's investment income of £866 (2015:£281) arises from money held in an interest bearing deposit account with Barclays bank.

6 Analysis of expenditure on charitable activities and raising funds

	Charitable Expenditure	Fundraising Costs	Total 2016	Total 2015
	£	£	£	£
<u>Raising funds</u>				
Fundraising salaries		43,161	43,161	52,046
Fundraising services		15,622	15,622	37,130
Fundraising expenses		24,978	24,978	16,357
<u>Charitable activities</u>				
Project expense(Note7)	163,844	-	163,844	62,385
Website costs fees	1,643	-	1,643	2351
Governance costs(Note 9)	6,429	-	6,429	9,912
Support costs(Note 9)	53,313	-	53,313	76,635
Postage & stationery	1,563	1,202	2,765	2,745
Public Relations	2,050	-	2,050	2,291
	<u>228,842</u>	<u>84,963</u>	<u>313,805</u>	<u>261,852</u>

Expenditure on charitable activities was £228,842(2015:£155,591) of which £64,998 was unrestricted (2015:£93,206) and £163,844 was restricted (2015:£62,385).

7 Project expenses

This table shows the costs of the Garden projects in 2016

	2016	2015
	£	£
Completed Projects:		
Earl Mountbatten Hospice, IOW	107,546	22,634
Chestnut Tree Children's Hospice , West Sussex	-	385
Forget Me Not Children's Hospice , Huddersfield.	20	24,941
Bluebell Wood Childrens Hospice,Sheffield	26,263	4,372
Projects In progress:		
Grace House,Sunderland-Design & Phase 1	17,578	1,713
Helen House Children's Hospice,Oxford-Design & specification	4,961	-
South Bucks Hospice-Design & specification	2,912	-
Future Project Research and Preparation:		
Keech Hospice,Luton-Preparation	542	-
Alexander Devine Children's Hospice,Maidenhead-Preparation	293	4,232
EllenorLions Children's Hospice,Kent-Early research	-	636
Other Children's Hospices-Early research	3,729	3,472
	<u>163,844</u>	<u>62,385</u>

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8 Summary analysis of expenditure and related income for charitable activities

	Charitable Expenditure	Fundraising Costs	Total 2016	Total 2015
	£	£	£	£
Costs	(228,842)	(84,963)	(313,805)	(261,852)
Fundraising & Charitable activities	-	273,578	273,578	180,131
Donations and Legacies	183,021	-	183,021	166,807
Net cost funded from other income	(45,821)	188,615	142,794	85,086

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 2016	Total 2015	
	£	£	£	£	
Salaries & related costs	Time allocated	30,711	4,241	34,952	51,319
Office overhead costs	Invoiced costs	22,602	453	23,055	24,786
Postage & stationery	Usage	-	64	64	52
Accountancy Fees	Invoiced	-	-	-	7,000
Audit Fees	Governance	-	1,200	1,200	1,200
Annual report costs	Governance	-	-	-	1,192
Legal fees	Governance	-	48	48	665
Bank Charges	Governance	-	423	423	333
Office costs & support	Time spent	53,313	6,429	59,742	86,547

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10 Net income/(expenditure) for the year	2016	2015
	£	£
This is stated after charging:		
Independent Examination fees	1,200	1,200
Depreciation and other amounts written off fixed assets	1,624	999
	<u>1,624</u>	<u>999</u>

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

Employment costs:	2016	2015
	£	£
Salaries and wages	91,652	93,202
Social security costs	5,280	6,958
	<u>96,932</u>	<u>100,160</u>

No employees had employee benefits in excess of £60,000 (2015: none). There are currently no other employee benefits or pension costs, but the charity has an Auto enrolment staging date of 1 July 2017.

The charity trustees did not receive any remuneration for holding office as trustees of the charity (2015: £nil) However two trustees were reimbursed for their travel and subsistence expenses totalling £746 (2015: £388).

The key management personnel of the charity comprises of the trustees, Financial Controller and Resources (a new position created June 2015) and Head of Fundraising & Communications (a new position created February 2015). The Charity Director resigned in July 2016 and was not replaced.

The employee benefits of the key management personnel for the charity was £84,875 (2015: £81,004).

12 Staff Numbers

The average monthly headcount was 2.65 staff (2015: 2.5 staff) and the average number of full time equivalent employees (including part-time staff) during the year was:

Number of employees (at 31 December 2016)	2016	2015
	Number	Number
Charity Director-Part Time	0.0	0.8
Head of Finance & Resources-Part Time	0.6	0.6
Head of Fundraising & Communications-Full Time	1.0	1.0
Fundraising Administrator-Part Time	0.0	0.6
Fundraising & Communications Assistant-Part Time	0.6	0.0
	<u>2.2</u>	<u>3.0</u>

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13 Related party transactions

The charity enjoys a close working relationship with Clifton Nurseries, Matthew Wilson an ex trustee was the Managing Director. Some services were provided by them to the charity during the year, total-£1,680 (2015-£4,983) PR Consultancy services were provided to the charity during the year by Jane Wilson (wife of M. Wilson, Trustee). The services were conducted at arms length with a proper service contract, undertaken and managed by the Charity Director. She was paid £5,338 (2015: £12,050).

There were no outstanding balances with related parties at 31 December 2016

14 Tangible fixed assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 January 2016	3,703	3,703
Additions	1,326	1,326
Disposals	-	-
At 31 December 2016	<u>5,029</u>	<u>5,029</u>
Depreciation		
At 1 January 2016	999	999
Charge for the year	1,624	1,624
Disposals	-	-
At 31 December 2016	<u>2,623</u>	<u>2,623</u>
Net book value		
At 31 December 2016	<u>2,406</u>	<u>2,406</u>
At 31 December 2015	<u>2,704</u>	<u>2,704</u>

15 Debtors

	2016 £	2015 £
Trade Debtors	11,934	15,133
Accrued Income	1,635	2,672
Prepayments	8,469	23,472
	<u>22,038</u>	<u>41,277</u>

16 Creditor amounts falling due within one year

	2016 £	2015 £
Trade Creditors	4,582	13,958
Other taxaton & social security	1,842	2,671
Accruals and deferred income	1,348	278
	<u>7,772</u>	<u>16,907</u>

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17 Analysis of movements in restricted Fund	2016	2015
	£	£
Children's Hospice Gardens		
Balance brought forward at 1 January 2016	98,288	50,000
Incoming resources	92,703	64,031
Outgoing resources	(163,844)	(68,431)
Transfer from unrestricted funds	173,577	52,688
Balance carried forward at 31 December 2016	<u><u>200,724</u></u>	<u><u>98,288</u></u>

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically Grace House, Sunderland-£77,399, Alexander Devine Childrens Hospice, Maidenhead-£50,000, Keech Hospice, Luton-£46,017 and Helen House Hospice, Oxford-£19,765

18 Analysis of movements in unrestricted fund	2016	2015
	£	£
Balance brought forward at 1 January 2016	74,626	37,547
Incoming resources	364,762	283,188
Outgoing resources	(149,961)	(193,421)
Transfer to restricted funds	(173,577)	(52,688)
Balance carried forward at 31 December 2016	<u><u>115,850</u></u>	<u><u>74,626</u></u>

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

19 Analysis of net assets	Unrestricted Fund	Restricted Fund	Total Funds
Fixed assets	2,406	-	2,406
Current assets	121,216	200,724	321,940
Current liabilities	(7,772)	-	(7,772)
Total	<u><u>115,850</u></u>	<u><u>200,724</u></u>	<u><u>316,574</u></u>

20 Operating Lease commitments

At 31 December 2016 the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2016	2015
	£	£
Less than one year	12,055	12,055
Between two and five years	12,055	24,110

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

	2016	2015
	£	£
Net movement in funds	143,660	85,365
Add back depreciation charge	1,624	999
Deduct interest income shown in investing activities	(866)	(281)
Decrease/(increase) in debtors	19,239	(7,592)
(Decrease)/Increase in creditors due within one year	(9,135)	8,695
Net cash used in operating activities	<u><u>154,522</u></u>	<u><u>87,186</u></u>