

# GREENFINGERS CHARITY

England & Wales - Charity number 1076640

## Details

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Other names	GREENFINGERS APPEAL
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03716044</a>
Registered	1999-07-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Phone	01296250225
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Website	<a href="http://www.greenfingerscharity.org.uk">www.greenfingerscharity.org.uk</a>

## Activities

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**Objects:** TO ADVANCE ANY PURPOSE WHICH IS EXCLUSIVELY CHARITABLE UNDER THE LAW OF ENGLAND AND WALES.

**Activities:** The Greenfingers Charity creates Magical Gardens and tranquil spaces for children in hospices in the UK

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Children/young People

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£984,665	£1,249,082	£1,193,906	5
2024-12-31	£660,949	£490,499	£1,445,300	4
2023-12-31	£647,235	£664,487	£1,274,850	3
2022-12-31	£606,627	£463,053	£1,292,102	3
2021-12-31	£663,609	£557,513	£1,148,528	2
2020-12-31	£544,695	£286,500	£1,042,432	3

## Trustees

Name	Role	Appointed
Alastair Peat		2022-04-21
Boyd John Douglas-Davies		2023-10-26
David Andrew Carey		2024-10-31
Heidi Towse		2022-04-21
Richard Capewell		2020-01-21
Robert Jones		2025-10-30
Roger Denys Head		2025-10-30
Susan Allen		2019-10-17
Tammy Woodhouse		2020-01-21

**GREENFINGERS CHARITY**

England & Wales - Charity number 1076640

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# Accounts

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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 2025**

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

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**Trustees:** Boyd Douglas-Davies  
Sue Allen  
Tammy Woodhouse  
Richard Capewell  
Adam Wigglesworth (Resigned 23 January 2025)  
Heidi Towse  
Alastair Peat  
Richard Claxton (resigned 30 September 2025)  
David Carey  
Roger Head (Appointed 30 October 2025)  
Rob Jones (Appointed 30 October 2025)

**Secretary:** Neil Sewell

**Charity number:** 1076640

**Company number:** 3716044

**Principal address & Registered Office:** Unit 9, Station Approach  
Wendover  
Buckinghamshire  
HP22 6BN

**Independent Examiner:** c/o Christopher Nisbet  
Azets  
Suites B and D  
Burnham Yard  
Beaconsfield  
Buckinghamshire  
HP9 2JH

**Bankers:** CAF Bank Limited,  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling,  
Kent.  
ME19 4JQ

Lloyds Bank  
9 Buttermarket  
Bury St Edmonds  
Suffolk  
IP33 1DF

**Solicitors:** D C Kaye  
34/36 Sycamore Road  
Amersham  
Buckinghamshire  
HP6 5DR

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CHAIRMAN'S REPORT**  
**For The Year Ended 31 December 2025**

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**Chairman's Report - Review of 2025**

As I reflect on 2025, I am delighted to report another year of remarkable progress for Greenfingers Charity. Our work continues to make a meaningful difference to children with life-limiting conditions, their families and carers by creating magical, therapeutic gardens that provide spaces to play, learn, grow, care and remember, while offering precious moments of connection with nature.

Firstly, I would like to extend my heartfelt thanks to our Board of Trustees, staff and volunteers. Their dedication, expertise and unwavering commitment have been central to the charity's achievements this year. I would also like to acknowledge the contributions of our outgoing Trustees, Richard Claxton and Adam Wigglesworth and warmly welcome Roger Head and Rob Jones who joined the Board in 2025. Their enthusiasm and support help ensure strong governance and continuity as we look to the future. Full details of Trustee changes during the year are listed later in this report.

2025 has been a standout year for our gardens programme. We were delighted to complete and officially open five new Greenfingers gardens:

- The Nook, East Anglia Children's Hospices – Rest and Reflect and Wildflower Meadow Gardens
- Hope House, Oswestry – The Gathering Heart Garden
- Acorns Children's Hospice, Walsall – The Centred Garden
- Chestnut Tree House, Arundel – The Kitchen Garden
- Bluebell Wood Children's Hospice, Sheffield – The Together Garden

These projects were delivered in close partnership with hospice teams and our network of designers and landscapers, whose expertise ensures every garden is thoughtfully designed, safe and accessible. We are also deeply grateful to the many growers, nurseries and suppliers who generously provide plants, materials and specialist products, often at advantageous rates. Their support plays an essential role in bringing our gardens to life and ensuring they flourish for many years to come.

Greenfingers' roots within the horticulture industry remain central to our success. The generosity, creativity and practical expertise of businesses and individuals across the sector, from growers and manufacturers to garden centres, landscapers and designers, underpin much of what we achieve. Alongside this support, we are fortunate to benefit from a wider community of partners including corporate supporters, grant making trusts and foundations, volunteers and individual donors who share our belief in the healing power of gardens.

Alongside delivering new gardens, planning and consultation continued with several hospices, helping to establish a healthy pipeline of projects for 2026 and beyond.

I am particularly pleased with the launch of the Garden Ambassador Programme in 2025. Seven skilled Ambassadors joined in October, providing expert support through regular garden health checks and acting as a vital link between Greenfingers, hospice teams and their garden volunteers. Their contribution has already been impactful, and five more Ambassadors are due to join in early 2026, with the long-term goal of having an Ambassador connected to every Greenfingers garden.

Greenfingers continued to expand its visibility throughout the year, attending three major garden shows and engaging with more than 200,000 visitors. These events, generously supported by our industry partners, provided valuable opportunities to demonstrate the benefits of therapeutic gardens and inspire new supporters, volunteers and collaborators.

2025 was also a highly successful year for fundraising. We are proud to report that the Silver Anniversary Appeal reached its ambitious target of £2,000,025, made possible through the generosity of our supporters, corporate partners and major donors. This achievement will directly fund the creation and maintenance of gardens, ensuring children and families continue to benefit from these therapeutic outdoor spaces.

Our financial position remains strong. Total income for the year was £984,655, a 46% increase on 2024, while expenditure was carefully managed, with £1,042,715 spent on charitable activities and £206,367 on fundraising to support future growth. Reserves remain robust, providing confidence for the delivery of garden projects in 2026 and beyond.

**GREENFINGERS CHARITY  
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For The Year Ended 31 December 2025**

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I would like to thank our Founder President, Richard Jackson, our Patrons, Ambassadors and volunteers for their continued support and commitment. I am also grateful to our staff team and freelancers whose professionalism ensures every project is delivered to the highest standard and to the talented garden designers, landscapers and horticultural partners who bring Greenfingers gardens to life. We are equally grateful to the children's hospices across the UK who welcome us and allow us to create these special spaces in support of their children, families and carers.

Finally, I would like to acknowledge the Finance Committee, Fundraising and Communications Committee and Gardens Committee, whose guidance and oversight have been instrumental in helping the charity achieve its objectives.

As we look ahead, our ambition is clear: to continue growing our impact, ensuring that every children's hospice in the UK has access to a Greenfingers garden, and that the gardens already created are cared for and sustained for future generations of families. In 2026, we will launch a new appeal, the Healing Hands, Helping Hearts Appeal, designed to fund the next phase of our gardens programme. This initiative will enable us to reach more hospices, support ongoing maintenance of existing gardens and bring the therapeutic benefits of Greenfingers spaces to even more children, families and carers. By strengthening partnerships across the hospice and horticulture sectors, expanding our Ambassador Programme and broadening our supporter base, we are confident that Greenfingers will continue to flourish in the years ahead. We are proud of all that has been achieved in 2025 and remain deeply grateful to everyone who makes our work possible.



**Boyd J. Douglas-Davies**  
**Voluntary Chairman**

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2025**

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The Board of Trustees are pleased to present their annual Directors' report and financial statements of the charity for the year ended 31 December 2025 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 industry and beyond. The Trustees have decided to continue using the funds raised to design and build magical therapeutic outdoor garden spaces for life-limited children and their families and carers to improve their time spent in hospices across the U.K, in line with our Charitable objectives.

**Vision**

To be able to provide all life-limited children, families and carers, within their hospice, emotional support through the power and pleasure of nature.

**Objectives for the period of this report**

It remained the overall aim of the Trustees that designing, planning and providing bespoke gardens for life-limited children, their families, and carers to improve their time spent in hospices across the UK 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 2025 were:**

- 1. Review the Garden Strategy annually, to ensure the charity continues to offer appropriate and timely support to children's hospices throughout the UK.**  
A review was carried out in 2025, and a project timeline was added to ensure hospices have a greater understanding of project timings and to also add structure to garden development for the future.
- 2. Introduce an annual minimum of six volunteering days, to support the maintenance of the Completed Greenfingers gardens.**  
We were very pleased to host nine volunteering days, welcomed and facilitated support from our corporate partners, Clarins, Evergreen and Smart Garden along with our Ambassadors who contributed throughout the year.
- 3. Identify Maintenance (Re-Fresh) and Garden Makeover opportunities, to support the existing Greenfingers Gardens to be completed in the year and develop a pipeline for 2026.**  
Several Greenfingers gardens have been supported by maintenance visits as detailed in the Garden Report, we will continue to focus on this in 2026.
- 4. Start the Garden Ambassador Programme with a focus upon 10 Completed Greenfingers Gardens, following a timebound review with a view to rolling out the programme to a further 10 hospices/gardens by year end.**  
We recruited paid Garden Ambassadors to support our completed gardens, in 2025, and were successful in appointing 7 Ambassadors, the focus for 2026 is to continue this successful programme with the aim of having a Greenfingers Garden Ambassador in each Hospice with a Greenfingers Garden.
- 5. By year end develop a pipeline of new Gardens for 2026/27**  
At the end of 2025, we have a pipeline of Seven Hospice Gardens to take us into 26/27 subject to securing funding
- 6. Following the completion of 2025 Gardens, develop a satisfaction mechanism to capture hospice case studies, feedback to ensure future engagement.**  
Feedback Forms were sent to all stakeholders of the completed new gardens, Hospices, Garden Designers & Landscapers with a view to understanding our performance and the impact of our gardens. Please see the Garden Report for the Impact results of our Gardens in 2025.

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**7. Continue to work with donors towards the fundraising objective of the Silver Anniversary Appeal of £2,000,025 by June 2025 and review future fundraising plans to ensure continued growth and stability.**

This objective was successfully achieved, with the Silver Anniversary Appeal reaching its fundraising target of £2,000,025 by June 2025. In addition, a review of future fundraising plans was carried out to ensure continued growth, diversification of income streams, and long-term financial stability for the charity

**8. Introduce new challenge events to the fundraising calendar to increase income.**

In 2025, we introduced a Kilimanjaro Trek to the fundraising calendar which will take place in 2026. This has attracted both new and existing supporters and in 2025 generated additional income and helped broaden engagement with the charity's work.

**9. Develop a Communications strategy to ensure the garden industry press, as well as social media channels engage and inspire new and existing supporters, with a particular focus on national and regional press.**

This objective was successfully achieved, strengthening engagement across the garden industry press, social media and national and regional media channels. Coupled with exhibiting at three Garden Shows, we successfully promoted the charity's impact, inspired supporters and increased awareness of therapeutic gardens and donor contributions throughout 2025.

**10. Annually review the Charity's policies and procedures in October to ensure continued good Governance.**

Annual review was carried out in 2025 with action points noted

**11. Our continued strategic objective is to move towards paperless office administration by December 2025.**

The Finance function is now fully paperless, Fundraising & Gardens are working towards this, with the exception of Garden Designs for review and presentation purposes.

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TRUSTEES REPORT  
For The Year Ended 31 December 2025**

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**Gardens Report**

2025 was a standout year for Greenfingers Charity, building confidently on the transition and growth achieved in 2024. The success of our gardens is built on our five core foundations: Play, Care, Grow, Learn, and Remember. This year, we focused on completing gardens, maintaining our existing portfolio which now stands at 75 gardens and developing a robust pipeline of future projects, ensuring lasting impact for children, families, and hospice teams.

**Garden Delivery and Development**

Five new gardens were opened in 2025, including four brand-new gardens, each created through close collaboration with hospice teams, designers, and landscapers. Planning and scoping work continued across multiple hospices, securing a strong pipeline of projects for 2026 and beyond.

**Garden Ambassador Programme**

We were delighted to launch the Greenfingers Garden Ambassador Programme in 2025. Seven Ambassadors, all qualified gardeners or horticulturists, joined in October, providing expert support, regular garden health checks and a vital link between Greenfingers, hospice teams and volunteers. Their impact has already been significant, with five more Ambassadors scheduled to join in early 2026. The long-term aim is to have a dedicated Ambassador in every children's hospice that has benefited from a Greenfingers garden.

**Completed Gardens**

**The Nook (East Anglia Children's Hospices – Norwich)** – Despite challenges from a wet winter and spring of 2023–24, The Rest and Reflect and Wildflower Meadow Gardens were completed. Thanks to Stewart Landscapes and Tom Hoblyn, the meadow is thriving. Generous support from the National Garden Scheme, Clarins, Evergreen Garden Care, and the Leisure and Outdoor Furniture Association (LOFA) enabled the garden to open in July 2025.

**Hope House (Oswestry)** – The Gathering Heart Garden, designed by CWS Landscape Architects and built by Landstruction Landscapes, opened in September. Replacing an outdated play area, it features accessible play equipment and year-round planting. We are grateful to Handspring Designs' colourful portals and seating, and our friends at Natural Playscapes for providing a vibrant and inspiring shade shelter.

**Acorns Children's Hospice (Walsall)** – The Centred Garden, designed by VaRa Design and constructed by Paul Taylor Landscaping was completed in the summer. Fully accessible from the children's bedrooms, it balances calm and activity with sensory planting, shaded gazebos and interactive equipment. The garden was officially opened by our Patron, David Domoney.

**Chestnut Tree Hospice (Arundel, West Sussex)** – The Kitchen Garden, generously funded by Honorary Member (and new Trustee) Roger Head, was designed by Dan Bowyer of Fisher Tomlin & Bowyer and built by Baylis Landscapes. Work began in April, and the garden was officially opened by Roger in September. It provides children with opportunities to learn and grow, while families, including the hospice's Dads Club, have a welcoming space to connect. The garden has already produced multiple vegetable harvests for the hospice kitchen. Alexander Rose supplied benches and Natural Playscapes once again contributed a distinctive shade structure.

**Bluebell Wood Children's Hospice (Sheffield)** – The Together Garden, designed by Phil Hirst and Joanne Charlton and built by Jus Landscapes, offers families a serene space for solace and reflection. Seasonal planting and wildlife-attracting plants create a restorative environment that honours farewells while celebrating the continuity of life.

**Garden Maintenance and Support**

Alongside new builds, 2025 saw a continued focus on sustaining and enhancing existing Greenfingers Gardens, ensuring they remain accessible, vibrant and safe for children, families and hospice staff. Maintenance work was guided by feedback from hospice teams, designers and landscapers, allowing us to prioritise improvements that deliver long-term benefits.

**Little Harbour Children's Hospice (St Austell)** – Colourful Shelter: Refurbished following consultations in 2024, including the installation of vibrant rubber crumb flooring to improve safety and usability for children.

**Richard House (Beckton)** – Path of Life and Let's Explore Gardens: Maintained in collaboration with DB Landscapes, ensuring the gardens remain accessible and manageable for hospice volunteers, while supporting engaging experiences for children.

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**The Nook (East Anglia Children’s Hospices, 2023)** - The garden water pump was replaced, maintaining the functionality of irrigation essential to support the garden growth.

**Keech House (2002/17)** - A December 2025 visit identified three key maintenance projects, with the Courtyard Garden, originally designed by Adam Frost, prioritised for refurbishment in spring 2026.

**St Oswald’s (2020)** - A Greenfingers supporter worked with the hospice team to guide families in creating a Memorial Garden, funded entirely by donations, providing a meaningful space for reflection.

**Ty Hafan (2021)** - Minor refurbishment of the garden structure, including repairs to wooden ceiling cladding, completed in partnership with designers Joe & Vic Wade.

**Chestnut Tree Hospice – Memorial Garden (2008) & Woodland Walk (2014)** - Comprehensive maintenance included replacement of seating, turf, the entrance arbour, and sculpture bases. The Woodland Walk has been earmarked for further improvements in 2026/27 to enhance the 11-year-old pathways project and maintain accessibility.

These projects reflect Greenfingers’ ongoing commitment to garden longevity and sustainability, ensuring that every garden continues to provide therapeutic, engaging, and restorative spaces for children, families, and hospice staff across the UK.

#### **Gardens in Progress**

Several exciting projects are underway, extending the reach and impact of Greenfingers Gardens and ensuring that children, families, and hospice teams continue to benefit from safe, restorative, and engaging outdoor spaces.

**Naomi House & Jack’s Place (Winchester)** – Our largest project for 2026, this sensory garden will be designed by Helen Elks Smith and will cover over 1,000 sq. metres. The garden is being conceived to offer rich opportunities for play, learning, growth, care and reflection, with a variety of interactive and sensory experiences tailored to the needs of children and families. Landscaper appointment is pending and careful planning will ensure that the garden integrates seamlessly with the hospice grounds while meeting long-term accessibility and sustainability goals.

**Haven House (Woodford Green)** – Memorial Garden: Building on the success of the 2022 Woodland Walk, this project will create a dedicated Memorial Garden, providing families with a tranquil space to remember loved ones and reflect. At the heart of the garden will be a corten steel Memorial Tree, surrounded by carefully positioned seating and privacy hedging. The design balances peaceful contemplation with natural beauty, offering a restorative area within the wider woodland setting. Collaboration with Baylis Landscapes ensures that the project benefits from expert construction and horticultural support.

**Little Havens (Benfleet, Essex)** – Grow Your Own Garden: This existing garden, originally created in 2014, is being repositioned into a restorative space for parents during their children’s respite visits. The redesign, in partnership with Baylis Landscapes, focuses on creating a calm, restorative environment with opportunities for reflection, connection and interaction with nature. By adapting the space to meet the changing needs of families, the garden will continue to provide meaningful support alongside the hospice’s core care provision.

**Dougie Mac (Stoke-on-Trent)** – Woodland Way Extension: Due to hospice expansion and building work, the existing Woodland Way garden (2012) requires careful redesign. The project will update pathways, woodland learning areas, and covered structures to improve accessibility and usability while preserving the garden’s therapeutic qualities. The Herb Garden will also be refurbished, providing a sensory, interactive element for children and families. Landstruction Landscapes will support the project, ensuring high-quality delivery and integration with the hospice grounds.

These projects reflect Greenfingers’ commitment to growth, innovation, and sustainability, ensuring that every garden continues to provide safe, inspiring and accessible outdoor spaces that meet the evolving needs of children, families and hospice staff. By working closely with hospice teams, designers and contractors, we aim to deliver spaces that support emotional wellbeing, play, learning and meaningful connections with nature. We extend our thanks to all stakeholders and the Greenfingers Garden Committee for their invaluable guidance, dedication and support in making these gardens a reality.

**GREENFINGERS CHARITY  
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For The Year Ended 31 December 2025**

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**Our Impact**

Feedback from hospice teams, garden designers and landscapers demonstrates the profound difference Greenfingers Gardens make across all sites. Children enjoy safe, sensory-rich environments that encourage exploration, play and moments of independence, while families benefit from restorative outdoor spaces where they can connect, reflect and spend precious time together. Hospice staff consistently report that the gardens provide vital respite, supporting emotional wellbeing and enhancing their capacity to deliver compassionate care.

Hospice teams highlighted how gardens such as the Together Garden at Bluebell Wood offer intimate spaces for reflection during the most challenging moments, while the Kitchen Garden at Chestnut Tree Hospice enables children and families to engage in meaningful, shared activities that also contribute to the hospice kitchen. Designers and landscapers noted that collaborative planning with hospice teams ensures each garden meets the unique needs of children, families and staff, creating accessible and sustainable spaces for the long term.

The gardens have also strengthened our relationships with hospices, designers and contractors, who consistently describe working with Greenfingers as professional, flexible and committed to delivering excellent outcomes. Many commented on the shared sense of purpose and the opportunity to create spaces that truly make a difference, noting that even when challenges arose, the Greenfingers team maintained a problem-solving approach that safeguarded both quality and compassionate care.

Each garden stands as living evidence of compassionate design, strong partnerships and purpose-driven work, honouring childhood, supporting families and bringing light into some of the most difficult times of life. Through these gardens, Greenfingers continues to provide not only beautiful and functional outdoor spaces, but also lasting emotional and therapeutic impact for children, families and hospice teams alike.

**Looking Ahead**

Over the next two years, we look forward to working with hospices that have applied for Greenfingers Gardens, including:

- **Hospice in the Weald (Kent)**
- **Rebecca House (Isle of Man)**
- **Keech House (Luton)**
- **Forget Me Not (Huddersfield)**
- **James Hopkins Trust (Gloucester)**
- **Ty Gobaith (North Wales)**

We remain committed to maintaining both new and older Greenfingers gardens and, alongside our operational team, Garden Committee, and Board of Trustees, will continue to refine the charity's overall Garden Strategy, with a focus on sustainability and longevity.

Our thanks are extended to the talented garden designers, dedicated landscapers, and hospices throughout the UK, whose collaboration and expertise bring Greenfingers Gardens to life in support of children, families, and carers.

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**2025 Financial Review**

The charity had an outstanding year with income received amounting to £984,665, this is an increase of £310,693 (46%) on the previous year (2024: £673,972 as restated). This was achieved by the continued hard work of the Fundraising team and our many supporters.

The main sources of income in 2025 were from donations £584,397 (2024: £364,891), charitable activities £183,285 (2024: £106,607) and other fundraising activities £170,170 (2024: £126,541). Further information on the income for 2025 is detailed in the fundraising report.

The charity had a total expenditure of £1,249,082 (2024: £490,499), of which £1,042,715 was spent on charitable activities (2024: £350,875) and £206,367 (2024: £139,624) spent on raising funds.

There was a total expenditure of £957,303 on garden projects. Four garden projects were built during the year (£880,042) and two smaller projects were completed from the year before (£20,801). £56,460 was spent on garden makeovers, maintenance and planning for future gardens.

Fundraising expenditure of £206,367 (2024: £139,624) was 48% higher than 2024 due to the appointment of a full-time events fundraiser and increased event costs due to the increase in fundraising activities, notably the Floral Ball in the summer.

Overhead costs decreased by 13% at £64,376 (2024: £73,790) due to the associated costs of recruiting the Operations Director and the overlap in employment with the Director of Finance and Resources in 2024. It should be noted that a conscious effort continues to be made by the Directors and Trustees to keep expenditure low. Cash flow management continues to be a priority.

The Charity ended the financial year in a strong position. For the year ending 31 December 2025 the total fund balances were £1,193,906 (2024: £1,458,323 restated) of which £163,608 (2024: £133,551) are restricted funds for completion of the 2026 garden projects, including Haven House Memorial Garden, (£37,608) and a future project (£126,000).

The unrestricted reserves of £1,030,298 (2024: £1,324,772) are split into Designated Funds of £477,499 (2024: £725,040) for future garden projects where a firm commitment has been made to the Hospice, an Operational Contingency Fund of £378,526 (2024: £308,374), which is calculated as 9 months running costs. The remaining balance of £174,273 (2024: £291,358 restated) will enable the charity to continue its charitable activities during 2026 and beyond knowing the reserves are robust.

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For The Year Ended 31 December 2025**

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**Investment powers and policy.**

The Trustees operate a low-risk strategy and keep restricted funds in interest bearing deposit accounts, some of which are fixed for six months to one year, aiming to achieve a better interest rate. The aim is to achieve a rate that at least matches inflation. During 2025 rates reduced but remained high at around 4% on a fixed rate deposit. Continued use is being made of the CAF Deposit platform managed by Flagstone Investment Management in order to access better interest rates. At 31 December 2025 87% of the overall bank balance was held in deposits on the CAF Platform. Other deposit accounts are held in current and short notice accounts for ease of access. The deposits are formally reviewed quarterly with both the Finance Committee and at the Trustee Board meetings.

**Reserves Policy and Going Concern.**

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

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

The Trustees review the level of reserves annually in line with the budget and ten-year business plan. In addition, the Operational Team monitors reserves on a monthly basis, ensuring any significant variances or emerging risks are promptly identified. The Finance Committee reviews the reserves in detail at its quarterly meetings. As the charity relies entirely on donations and fundraising initiatives for its income, the Trustees have determined that a prudent minimum level of reserves should be maintained to cover at least nine months of fundraising and overhead costs. A budget of £378,526 has been allocated for 2026 (2025: £308,374). The Trustees consider this level of reserves adequate for the charity's current operational needs, with new garden projects proceeding only once sufficient funds are secured.

Total Charity Funds at 31 December 2025 were £1,193,906 (2024: £1,458,323 as restated). This includes restricted reserves of £163,608 (2024:£133,531) which are retained to deliver specific garden projects, where the design and build are in process. The unrestricted reserves of £1,030,298 (2024: £1,324,772 as restated) are split between:

- designated reserves for new specific garden projects of £477,499 (2024: £725,040). These reserves are where a commitment has been made to the hospice to build a garden and planning has begun. Although not a legal contract the Trustees regard such promises as binding, and therefore do not enter such commitments, nor engage in costly design and planning work, unless the finance has been set aside to ensure that such projects will proceed to completion without risk of cancellation, curtailment, or delay on financial grounds. In this designation of funds the approximate cost of pledged projects is estimated from site visits backed by previous professional experience of project costs.
- operational contingency fund of £378,526 (2024: £308,374) representing nine months of normal spend for the charity.
- general reserves of £174,273 (2024: £291,358 as restated), are free reserves that are used for ensuring adequate funds are available for each specific garden project and can be used to supplement any shortfall on restricted fund projects when required.

Costs are continually being reviewed, resulting in a considered tender process as more value engineering is undertaken. The Trustees believe that with careful controls there will not be an impact on the long term viability of the Charity and as such believe the organisation continues to be a going concern.

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For The Year Ended 31 December 2025**

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**Fundraising & Communications Report**

2025 was a highly productive year for fundraising and communications. Thanks to the continued generosity of our supporters, partners and volunteers, we strengthened our income streams, raised awareness of our work, and continued creating inspiring outdoor spaces for children with life-limiting conditions and their families in hospices across the UK.

Throughout the year, we were privileged to work alongside a passionate community of supporters from the horticultural industry and beyond. Their commitment not only raised vital funds but also championed the positive impact of Greenfingers gardens for children and families spending precious time together in hospice care.

**Income Highlights**

Fundraising across events, partnerships, community activities and regular giving delivered another strong year of support. We are particularly grateful for the loyalty of our industry supporters and corporate partners, who continue to champion Greenfingers through campaigns, sponsorships and awareness initiatives.

We were delighted to have the continued support of Clarins, whose partnership and fundraising initiatives contributed both funds and awareness for Greenfingers during the year. A particularly notable moment in 2025 was a major donor's extraordinary gift of £100,000, providing a significant boost to our fundraising efforts and directly supporting the creation of future hospice gardens.

We are also deeply thankful to the many grants and charitable foundations that provided vital funding throughout 2025. Their support enables us to plan and deliver projects with confidence, ensuring Greenfingers gardens continue to bring comfort, peace and joy to children and families across the UK.

**Garden Re-Leaf Day and Industry Fundraising**

Garden Re-Leaf Day remains a highlight of the fundraising calendar, uniting individuals and businesses across the horticultural sector. In 2025, participants took part in sponsored walks, cycles, in-store events, raffles, and other creative fundraising activities, demonstrating the sector's collective support and raising both vital funds and awareness.

Throughout the year, additional fundraising events and initiatives organised by supporters, retailers and partners introduced new audiences to the charity and highlighted the transformative impact of Greenfingers gardens.

**The Floral Ball and Silver Anniversary Appeal**

A major highlight of the year was the Greenfingers Floral Ball, which brought together over 250 supporters for a memorable evening of celebration and fundraising. During the event, we proudly announced that the ambitious target for the Silver Anniversary Appeal had been achieved, raising £2,000,025 to support the continued creation of Greenfingers gardens in children's hospices across the UK.

This achievement reflects several years of dedication, generosity, and collaboration from our supporters. The Floral Ball provided a fitting opportunity to celebrate this collective success, thank all contributors, and conclude our 25th Anniversary celebrations.

**Communications and Awareness**

Communications remained central to sharing the impact of Greenfingers gardens and recognising the generosity of our supporters. In 2025, we strengthened storytelling across digital channels, media relations, and industry communications, ensuring that the voices of families, hospice teams, and garden designers were at the heart of our messaging.

Media coverage across trade and national publications, combined with growing engagement on social media and our website, broadened awareness of the charity and the therapeutic value of hospice gardens.

**Garden Shows and Outreach**

In 2025, Greenfingers attended three major Garden Shows nationwide at no cost, significantly increasing visibility and engaging thousands of visitors.

**Harrogate Flower Show – Butterfly Garden**

The Butterfly Garden, designed by Pip Probert for British Garden Centres, provided the charity with an opportunity for Greenfingers to showcase the charity's work, share information about therapeutic hospice gardens with garden enthusiasts from across Lancashire, Cumbria, Yorkshire, and the Northeast.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2025**

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**Gardeners' World Live (at the NEC) – Garden of Colour**

Designed by Pip Probert, the Garden of Colour highlighted the key elements of a Greenfingers garden: Play, Grow, Learn, Care, and Remember. Positioned at a prime entrance and exit, the garden allowed Greenfingers staff and volunteers to engage directly with visitors and distribute over 5,000 leaflets. We are grateful for the generous support from Evergreen Garden Care and British Garden Centres for sponsoring this garden and to Paul Taylor Landscaping for repurposing garden elements into local hospice gardens.

**RHS Flower Show Wentworth Woodhouse - Together Garden**

Sponsored by Pentola Ltd and designed by Phil Hirst and Joanne Charlton, the Together Garden was constructed by Jus Landscapes at the Show. As well as attracting thousands of visitors, the garden received coverage in local and national media. The garden resonated emotionally with attendees and effectively showcased the therapeutic and inspirational role of Greenfingers gardens. Following the Show, the garden was relocated to Bluebell Wood Children's Hospice in Sheffield, ensuring its continued impact for life-limited children and families.

These events provided invaluable opportunities to raise awareness of the charity's work, engage directly with the public, and highlight the positive impact of therapeutic gardens on children and families in hospices across the UK.

**Thank You to Our Supporters**

Our fundraising and communications achievements in 2025 would not have been possible without the dedication of many individuals and organisations. We extend sincere thanks to the Fundraising & Communications Committee for their guidance and to our Greenfingers Ambassadors and volunteers whose advocacy amplifies our message and inspires others to support our work.

We are also grateful to our grants, foundations, major donors, and corporate partners, whose generosity ensures that Greenfingers can continue creating therapeutic and inspirational spaces for children and families across the UK.

**Looking Ahead**

As we look to the future, we remain deeply grateful to every supporter who makes our work possible. From industry partners and corporate sponsors to individual fundraisers, volunteers, and donors, every contribution brings us closer to our vision: ensuring that every children's hospice in the UK has access to a beautiful, therapeutic garden. Together, we continue to grow something truly special.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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For The Year Ended 31 December 2025**

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**Aims and Objectives for 2026**

The aim of Greenfingers Charity is to support life-limited children, their families, and carers who spend time in children's hospices across the UK by creating beautiful, therapeutic garden spaces that offer opportunities for play, rest, reflection, and connection with nature. These specially designed outdoor environments provide moments of joy, comfort, and togetherness for families facing incredibly challenging circumstances, enabling them to spend precious time outdoors away from the bedside.

Through its work, Greenfingers also aims to become a nationally recognised charity, known for its expertise in therapeutic garden design, its measurable impact on the wellbeing of children and families in hospices, and its role as a leading voice within the charity and horticultural sectors.

The charity's strategic fundraising initiative, the Healing Hand, Helping Hearts Appeal, underpins Greenfingers' ambitions by seeking to generate sustainable income of £1 million annually. This funding will enable the charity to continue creating and maintaining therapeutic gardens, develop a pipeline of gardens for 2026/27, and support hospices currently awaiting a Greenfingers garden.

**Strategic Objectives**

To deliver its charitable aims, the charity has established the following key objectives for 2026:

**1. Create therapeutic gardens in children's hospices across the UK**

Subject to available funding, Greenfingers aims to design and build new gardens where outdoor spaces are limited or unsuitable, ensuring children, families, and hospice teams benefit from well-designed, inclusive, and accessible outdoor environments. The charity's long-term ambition is to ensure that every children's hospice in the UK has access to a Greenfingers garden.

**2. Maintain and refresh existing Greenfingers gardens**

The charity is committed to ensuring that its gardens continue to thrive for many years. Through the ongoing maintenance programme, volunteer support, garden refresh initiatives, a target of at least six volunteering days in Greenfingers gardens each year as well as working with our Garden Ambassadors, the charity works with hospices and industry partners to ensure these spaces remain safe, vibrant and welcoming.

**3. Raise sustainable income through the Healing Hand, Helping Hearts Appeal**

Greenfingers will aim to generate sustainable funding to support garden creation and maintenance through corporate partnerships, fundraising events, trusts and foundations, individual giving, and continued support from the horticultural industry and wider community. In 2026, the charity plans to strengthen fundraising capacity by recruiting a Philanthropy Manager, ensuring continued growth and long-term stability.

**4. Strengthen partnerships with the horticultural industry and supporters**

The charity works closely with garden designers, landscapers, horticultural businesses, suppliers, volunteers and supporters who contribute their skills, time, and resources. The charity will continue to build on the success of the Garden Ambassador programme, maximising engagement, extending its reach and ensuring high-quality garden delivery.

**5. Raise awareness of the importance of therapeutic gardens in hospice care and build national recognition**

Greenfingers aims to increase understanding of the benefits that outdoor spaces provide for children with life-limiting conditions and their families. Through communications, events, media and strategic partnerships, the charity will continue to measure and showcase the impact of its gardens, strengthen its reputation, and continue to establish itself as a nationally recognised leader in therapeutic garden design for hospices.

**6. Ensure strong governance, environmental and organisational sustainability**

Trustees remain committed to maintaining high standards of governance, financial oversight and operational management. This includes developing a Trustee succession plan, continuously reviewing the strategic plan, ensuring resources are effectively allocated, and encouraging professional development among staff. These actions help ensure the charity can deliver its mission effectively, responsibly, and with long-term impact.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2025**

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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:

Sue Allen  
Richard Capewell (Voluntary Treasurer)  
Tammy Woodhouse  
Adam Wigglesworth (Resigned 23 January 2025)  
Heidi Towse  
Alastair Peat  
Richard Claxton (Resigned 30 September 2025)  
Boyd Douglas-Davies (Voluntary Chairman)  
David Carey  
Roger Head (Appointed 30 October 2025)  
Rob Jones (Appointed 30 October 2025)

**Key Management personnel:**

Director of Fundraising & Communications Linda Petrons  
Operations Director Neil Sewell

Founder President:  
Richard Jackson

Honorary Members:  
John Little, Chris Webb, John Ashley, Jane Livesey, Caroline Owen, Andy McIndoe, Warren Haskins

Patrons:  
Jim Carter CBE, Dame Imelda Staunton OBE, Ann-Marie Powell, Adam Frost, David Domoney

**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 is able to serve for more than two consecutive four year terms. At the 2017 AGM, held on 10 January 2018 a Special Resolution was unanimously passed by the Directors (Trustees) to increase the term of office from three to four years, which took effect immediately post agreement of Companies House and the Charity Commission. The minimum number of Directors is three and is currently not subject to any maximum.

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2025**

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**Trustee induction and training**

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

**Organisation**

The Charity is governed by the Trustees who administer the charity. The Board meet quarterly. Day to day management is delegated to the Operations Director 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 Directors have delegated authority, approved by the Board for operational, financial and employment matters. Authorisation levels for expenditure are in place.

**Related parties and co-operation with other organisations**

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

**Pay policy for senior staff**

All Trustees give their time freely and on a voluntary basis and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 11 & 13 to the accounts.

The pay of the staff is intended to be reviewed annually on a discretionary basis. An increase of 4% was awarded to all staff effective 1 January 2025. The charity is auto-enrolled into the NEST pension scheme. The employer's contribution to the scheme remains at 5%.

During the year, the charity continued to be supported by a combination of permanent members of staff and freelance roles.

The Director of Fundraising and Communications and the Operations Director were together responsible for the day to day running of the charity. The voluntary Chairman devoted his time to overseeing the charity's key objectives.

As at the end of 2025 there were five permanent members of staff (three full time and two part time), supported by two freelancers, a Trust Fundraiser and a Digital Communications Officer.

**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 assistance in a number of different ways, such as securing Gifts in Kind to support new garden projects, helping at or arranging fundraising events. Other volunteers help in the creation of new outdoor garden spaces, and carry out ad hoc tasks. Their effort and dedication is invaluable and directly helps Greenfingers Charity deliver its charitable aims.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2025**

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**Risk Management**

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

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

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

**On behalf of the Trustees**



Date: 05-Jun-26

**Boyd J. Douglas-Davies  
Voluntary Chairman**

Greenfingers Charity,  
Unit 9 Station Approach,  
Wendover,  
Bucks. HP22 6BN

**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 2025.

**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.

*Christopher Nisbet*

**Mr Christopher Nisbet**

FCA

Azets

Suites B and D

Burnham Yard

Beaconsfield

Buckinghamshire

HP9 2JH

United Kingdom

Dated: 10/06/2026

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For The Year Ended 31 December 2025**

		Unrestricted	Restricted	<b>Total</b>	Total
		funds	funds	<b>2025</b>	2024 (As restated)
<b>Notes</b>		£	£	£	£
<b><u>INCOME FROM:</u></b>					
Donations and legacies	<b>2</b>	215,044	369,353	584,397	364,891
Charitable activities	<b>3</b>	183,285	-	183,285	106,607
Other fundraising activities	<b>4</b>	170,170	-	170,170	126,541
Investments	<b>5</b>	46,813	-	46,813	75,933
<b>Total income</b>		<b>615,312</b>	<b>369,353</b>	<b>984,665</b>	<b>673,972</b>
<b><u>EXPENDITURE:</u></b>					
Raising Funds	<b>6</b>	206,367	-	206,367	139,624
Charitable activities	<b>6</b>	85,412	957,303	1,042,715	350,875
<b>Total expenditure</b>		<b>291,779</b>	<b>957,303</b>	<b>1,249,082</b>	<b>490,499</b>
Net income/(expenditure)for the year		323,533	(587,950)	(264,417)	183,473
Gross transfers between funds	<b>18</b>	(618,007)	618,007	-	-
Net movement in funds		(294,474)	30,057	(264,417)	183,473
Fund balances at 1 January 2025		1,324,772	133,551	1,458,323	1,274,850
Fund balances at 31 December 2025		<b>1,030,298</b>	<b>163,608</b>	<b>1,193,906</b>	<b>1,458,323</b>

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 2025**

		2025	2024
		(As restated)	
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	14	787	1,960
		<u>787</u>	<u>1,960</u>
<b>Total Fixed Assets</b>			
<b>Current assets</b>			
Debtors	15	39,611	71,209
Cash at bank and in hand		1,171,804	1,400,750
		<u>1,211,415</u>	<u>1,471,959</u>
<b>Total Current Assets</b>			
<b>Current liabilities</b>			
Creditor amounts falling due within one year	16	18,296	15,596
		<u>1,193,119</u>	<u>1,456,363</u>
<b>Net Current assets</b>			
<b>Total assets less current liabilities</b>		1,193,906	1,458,323
		<u>1,193,906</u>	<u>1,458,323</u>
<b>Net Assets</b>			
<b>The funds of the charity:</b>			
Restricted funds	17	163,608	133,551
Unrestricted funds:	19		
General Reserves		174,273	291,358
Operational Contingency Reserves		378,526	308,374
Designated Funds		477,499	725,040
<b>Total Charity Funds</b>		<u>1,193,906</u>	<u>1,458,323</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 of 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 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 19-27 form part of these accounts.

The accounts were approved by the Board on 05 June 2026



**Chair of Trustees**  
Boyd J. Douglas Davies



**Treasurer (Trustee)**  
Richard Capewell

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**For The Year Ended 31 December 2025**

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	Notes	2025 £	2024 £
Cash used in operating activities	23	<u>(275,289)</u>	46,433
<b>Cash flows from investing activities</b>			
Interest income		46,813	62,910
Purchase of tangible fixed assets		(470)	(1,018)
<b>Cash provided by (used in) investing activities</b>		<u><b>46,343</b></u>	61,892
<b>Increase(decrease) in cash and cash equivalents in the year</b>		<u><b>(228,946)</b></u>	108,325
Cash and cash equivalents at the beginning of the year		<u>1,400,750</u>	<u>1,292,425</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u><b>1,171,804</b></u>	<u>1,400,750</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2025**

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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.

Within Unrestricted funds there are two designations:

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

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES ON THE ACCOUNTS  
For The Year Ended 31 December 2025**

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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.

**n) Prior period adjustment**

The accounts have been restated to incorporate accrued interest on bank deposits as at 31 December 2024.

The resulting adjustments has meant both income and debtors have been increased by £13,023.

The change has resulted in total charity funds b/fwd at 1 January 2025 increasing by £13,023.

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2025**

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	<b>Total</b> <b>2025</b>	Total <b>2024</b>
	£	£	£	£
<b>Summary of monetary Donations:</b>				
Legacies	1,302	-	1,302	35,000
Donations:				
Grant making Trusts	7,620	129,150	136,770	22,913
Corporate Donations	11,254	67,608	78,862	29,547
Other Donations	187,836	170,000	357,836	262,410
Total monetary donations	208,012	366,758	574,770	349,870
Donations in kind	7,032	2,595	9,627	15,021
	<u>215,044</u>	<u>369,353</u>	<u>584,397</u>	<u>364,891</u>

Restricted Grant making Trust Donations totalling £129,150 were received by the charity during the year for specific garden projects (2024: £16,200). Grants were received from The Creative Health Trust, The National Lottery Community Fund, The Hedley Foundation, The Hobson Trust, The Bernard Sunley Trust and The Bupa Foundation.

Other donations included restricted donations from LOFA £6,500 (2024: £7,500) restricted to Acorns Childrens Hospice, £30,000 from Pentola Ltd for the RHS Wentworth Woodhouse show garden, £1,000 from SBM Life Sciences for trees, £37,500 from a private donor for Chestnut Tree House Hospice and £125,000 from a private donor for a future project.

Donations in kind were received for hospice garden materials, plants and maintenance from:

Noma Lighting, Arbour Landscapes, Greenwood Plants, The Solar Centre and Roman Bank Nurseries.

The Charity benefitted from a donated stand at GLEE Exhibition and the HTA Plant Show this year. Other forms of donations gifted were in the form of refreshments and raffle prizes for a number of events. There were also generous donations of time and resources for photography, film making and production of our Annual Review.

The charity benefits greatly from the involvement and enthusiastic support of a growing 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**

	<b>2025</b>	2024
	£	£
Charity of the Year*	61,518	16,467
Conferences and Awards (Garden Trade Events)	44,059	43,045
Trade Promotions	58,127	34,050
Schools	2,427	206
Outside Events	2,285	2,017
Auctioneers Project (Turn Old into Gold)	5,080	3,286
Horticultural Society Golf Day	9,789	7,536
	<u>183,285</u>	<u>106,607</u>

\*(including Klondyke Strikes Garden Centres and British Garden Centres)

**4 Income from fundraising events**

	<b>2025</b>	2024
	£	£
Garden Re-Leaf Day	56,055	73,381
Sponsorship	12,750	0
Floral Ball (Fundraising Dinner in 2024)	75,911	35,008
Floral Friday	7,333	3,381
London Landmarks Half Marathon	9,623	-
Wing Walk	-	3,673
Dragon Boat Race	6,308	9,374
Greenfingers Quiz	2,190	1,724
	<u>170,170</u>	<u>115,443</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2025**

**5 Investment Income**

Most of the charity's investment income of £46,813 (2024:£75,933 as restated) arises from money held in fixed term deposit accounts held via the CAF Charity Deposit platform managed by Flagstone Investment Management.

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

	Charitable Expenditure	Fundraising Costs	<b>Total 2025</b>	Total 2024
<u>Raising funds</u>	£	£	£	£
Fundraising & Communications salaries		98,744	98,744	58,001
Fundraising & Communications services		20,708	20,708	24,380
Fundraising & Communications expenses		85,911	85,911	56,315
<u>Charitable activities</u>				
Project expense (Note 7)	957,303	-	957,303	257,956
Website costs	7,979	-	7,979	7,601
Governance costs (Note 9)	13,685	-	13,685	18,938
Support costs (Note 9)	50,011	-	50,011	54,486
Insurance Costs	1,068	-	1,068	1,013
Postage & stationery (Note 9)	680	1,004	1,684	1,295
Public Relations	11,989	-	11,989	10,514
	<u>1,042,715</u>	<u>206,367</u>	<u>1,249,082</u>	<u>490,499</u>

Expenditure on charitable activities was £1,042,715 (2024:£350,875) of which £85,412 was unrestricted (2024:£139,624) and £957,303 was restricted (2024:£257,956) to garden projects.

**7 Project expenses**

This table shows the costs of the Garden projects in 2025

	<b>2025</b>	2024
<b>Completed Projects:</b>	£	£
Derian House, Chorley. Opened July 2024	0	1,332
EACH, The Nook, Norwich -Build completion. Opened July 2025	18,711	9,288
Jigsaw Children's Hospice, Cumbria-Opened in June 2023	0	242
Demelza House, Kent. Opened May 2024	0	2,000
James Hopkins Trust, Gloucester. Completed November 2024	0	67,075
Julias House Hospice, Dorset, Music Cabin. Completed Dec 2024	2,090	14,503
Acorns, Walsall, Centred Play Garden. Opened October 2025	246,940	47,154
Hope House, Oswestry, Gathering Heart Garden. Opened September 2025	311,215	38,341
Chestnut Tree House, Arundel, Kitchen Garden. Opened September 2025	188,691	12,379
Bluebell Wood, Sheffield, The Together Garden. Opened September 2025	133,196	9,780
<b>Projects In progress:</b>		
Garden Makeover Program-Acorns, Worcester Canopy & Pergola, Little Havens planning	11,867	26,662
Garden Maintenance/Refresh Programme.	40,032	28,408
<b>Future Project Research and Preparation:</b>		
Planning / New Gardens	4,561	792
	<u>957,303</u>	<u>257,956</u>

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

	Charitable Activities	Fundraising Activities	<b>Total</b> <b>2025</b>	Total 2024
	£	£	£	£
Costs	(1,042,715)	(206,367)	(1,249,082)	(490,499)
Fundraising & Charitable activities	183,285	170,170	353,455	233,148
Donations and Legacies	584,397	-	584,397	364,891
Net cost funded from other income	<u>(275,033)</u>	<u>(36,197)</u>	<u>(311,230)</u>	<u>107,540</u>

**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 7).

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</b> <b>2025</b>	Total 2024
		£	£	£	£
Salaries & related costs	Time allocated	27,800	4,674	32,474	40,088
Office overhead costs	Invoiced costs	22,211	2,273	24,484	22,891
Postage & stationery	Usage	680	0	680	367
Independent Examiner Fee	Governance	-	3,840	3,840	3,660
Legal fees	Governance	-	2,742	2,742	5,148
Bank Charges	Governance	-	156	156	1,636
<b>Office costs &amp; support</b>	<b>Time spent</b>	<u><b>50,691</b></u>	<u><b>13,685</b></u>	<u><b>64,376</b></u>	<u><b>73,790</b></u>

**GREENFINGERS CHARITY**  
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**For The Year Ended 31 December 2025**

<b>10 Net income/(expenditure) for the year</b>	<b>2025</b>	<b>2024</b>
	£	£
This is stated after charging:		
Independent Examination fees	3,840	3,660
Depreciation and other amounts written off fixed assets	1,643	2,562
	<u>188,930</u>	<u>143,376</u>

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

Employment costs:	<b>2025</b>	<b>2024</b>
	£	£
Salaries and wages	169,117	129,298
Social security costs	11,357	7,613
Pension costs	8,456	6,465
	<u>188,930</u>	<u>143,376</u>

The employment costs were higher during 2025 due to:  
 -the appointment of a Events Fundraiser in January 2025  
 -the 4% salary increase was awarded to all employees who had passed their probation on 1 January 2025.

No employees had employee benefits in excess of £60,000 (2024: none). There are currently no other employee benefits. The charity incurred pension costs from 1 July 2017, as a result of Auto enrolment and re-enrolled in November 2023.

The charity Trustees did not receive any remuneration for holding office as Trustees of the charity (2024: £nil)  
 However, two trustees (2024: four) were reimbursed for specific travel and subsistence expenses totalling £2,666 (2024: £1,344).

The key management personnel of the charity comprises of the Trustees, Director of Fundraising & Communications and the Operations Director.

The employee benefits of the key management personnel for the charity was £105,480 (2024: £103,298).

**12 Staff Numbers**

The average monthly headcount during the year was 5.0 staff on payroll (2024: 4.2 staff)  
 and the average number of full time equivalent employees (including part-time staff) was 4 (2024:3).

<b>Number of employees (at 31 December 2025)</b>	<b>2025</b>	<b>2024</b>
	Number	Number
Director of Fundraising & Communications-Full Time	1.0	1.0
Operations Director-Full Time	1.0	1.0
Finance Manager-Part Time	0.6	0.6
Fundraising & Events Administrator-Part Time	0.4	0.4
Events Fundraiser-Full Time	1.0	0.0
	<u>4.0</u>	<u>3.0</u>

**GREENFINGERS CHARITY**  
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**For The Year Ended 31 December 2025**

**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:

		2025		2024	
		Income	Expenditure	Income	Expenditure
Millbrook Garden Centre	T Woodhouse / S Allen	13,662	-	25,052	-
Ayletts Garden Centre	A Wigglesworth	434	-	1,000	-
		<b>14,096</b>	<b>-</b>	<b>26,052</b>	<b>-</b>

There were no outstanding balances with related parties at 31 December 2025 (2024: £nil).

**14 Tangible fixed assets**

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 January 2025	10,681	10,681
Additions	470	470
Disposals	-	-
At 31 December 2025	<b>11,151</b>	<b>11,151</b>
Depreciation		
At 1 January 2025	8,721	8,721
Charge for the year	1,643	1,643
Disposals	-	-
At 31 December 2025	<b>10,364</b>	<b>10,364</b>
Net book value		
At 31 December 2025	<b>787</b>	<b>787</b>
At 31 December 2024	<b>1,960</b>	<b>1,960</b>

**15 Debtors**

	2025	2024
	(As restated)	
	£	£
Trade Debtors	3,195	0
Accrued Income	35,395	69,428
Prepayments	1,021	1,781
	<b>39,611</b>	<b>71,209</b>

**16 Creditor amounts falling due within one year**

	2025	2024
	£	£
Trade Creditors	6,020	8,873
Other taxation & social security	12,276	6,123
Accruals and deferred income	-	600
	<b>18,296</b>	<b>15,596</b>

**GREENFINGERS CHARITY**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2025**

<b>17 Analysis of movements in restricted Fund</b>	<b>2025</b>	<b>2024</b>
	£	£
<b>Children's Hospice Gardens</b>		
Balance brought forward at 1 January 2025	133,551	185,880
Incoming resources	369,353	85,831
Outgoing resources	(957,303)	(257,956)
Transfer from unrestricted funds	618,007	119,796
Balance carried forward at 31 December 2025	<u><b>163,608</b></u>	<u><b>133,551</b></u>

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically the garden projects at Haven House (£37,608), and a future garden yet to be commissioned (£126,000)

<b>18 Analysis of movements in unrestricted funds</b>	<b>2025</b>	<b>2024</b>
	£	£
Balance brought forward at 1 January 2025	1,324,772	1,088,970
Incoming resources	615,312	588,141
Outgoing resources	(291,779)	(232,543)
Transfer to restricted funds	(618,007)	(119,796)
Balance carried forward at 31 December 2025	<u><b>1,030,298</b></u>	<u><b>1,324,772</b></u>

<b>19 Statement of unrestricted funds:</b>	<b>2025</b>	<b>2024</b>
	£	£
Designated Fund	477,499	725,040
Operational Contingency Fund	378,526	308,374
General Reserves	174,273	291,358
Balance carried forward at 31 December 2025	<u><b>1,030,298</b></u>	<u><b>1,324,772</b></u>

<b>20 Statement of designated funds:</b>	<b>2025</b>	<b>2024</b>
	£	£
EACH, The Nook, Norwich. Ongoing maintenance costs	0	11,701
Acorns, Walsall, Centred Play Garden. Opened October 2025	0	143,000
Hope House, Oswestry Gathering Heart Garden. Opened September 2025	5,130	270,000
Bluebell Wood, Sheffield, The Together Garden. Opened September 2025	0	55,692
Chestnut Tree House, Arundel, Kitchen Garden. Opened September 2025	0	58,250
Haven House Memorial Garden - 2026	82,392	0
Naomi's House and Jacksplace -2026	300,000	0
Garden Makeovers (Little Havens) - 2026	60,000	63,658
Garden Maintenance Programme	29,977	33,636
Ambassadors Programme	0	21,600
Planning / New Gardens	0	67,503
Balance carried forward at 31 December 2025	<u><b>477,499</b></u>	<u><b>725,040</b></u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2025**

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

The Operational Contingency Fund has been maintained at nine months of normal spend so the charity can continue to operate during any severe interruption of income.

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

**21 Analysis of net assets**

	Unrestricted Fund	Restricted Fund	Total Funds
Fixed assets	787	-	787
Current assets	1,047,807	163,608	1,211,415
Current liabilities	(18,296)	-	(18,296)
<b>Total</b>	<b>1,030,298</b>	<b>163,608</b>	<b>1,193,906</b>

**22 Operating Lease commitments**

At 31 December 2025 the company had one outstanding commitment for future minimum lease payments under non-cancellable operating leases:

	2025	2024
	£	£
Less than one year	17,777	16,933
One to two years	17,777	17,777
Two to five years	4,444	22,221
	<u>39,998</u>	<u>56,931</u>

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

	2025	2024
	£	£
Net movement in funds	(264,417)	170,450
Add back depreciation charge	1,643	2,562
Deduct interest income shown in investing activities	(46,813)	(62,910)
Decrease/(increase) in debtors	31,598	(10,424)
(Decrease)/Increase in creditors due within one year	2,700	(53,245)
Net cash used in operating activities	<u>(275,289)</u>	<u>46,433</u>

**GREENFINGERS CHARITY**

England & Wales - Charity number 1076640

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# Accounts

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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 2024**

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

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**Trustees:** Boyd Douglas-Davies  
Sue Allen  
Neil Sewell (Resigned 2 February 2024)  
Rob Jones (Resigned 31 October 2024)  
Colin Wetherley-Mein (Resigned 31 October 2024)  
Tammy Woodhouse  
Richard Capewell  
Adam Wigglesworth (Resigned 23 January 2025)  
Heidi Towse  
Alastair Peat  
Richard Claxton  
David Carey (Appointed 31 October 2024)

**Secretary:** Sally Jenkins (Resigned 28 May 2024)  
Neil Sewell (Appointed 28 May 2024)

**Charity number:** 1076640

**Company number:** 3716044

**Principal address & Registered Office:** Unit 9, Station Approach  
Wendover  
Buckinghamshire  
HP22 6BN

**Independent Examiner:** c/o Christopher Nisbet  
Azets  
Suites B and D  
Burnham Yard  
Beaconsfield  
Buckinghamshire  
HP9 2JH

**Bankers:** CAF Bank Limited,  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling,  
Kent.  
ME19 4JQ

Lloyds Bank  
9 Buttermarket  
Bury St Edmonds  
Suffolk  
IP33 1DF

**Solicitors:** D C Kaye  
34/36 Sycamore Road  
Amersham  
Buckinghamshire  
HP6 5DR

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRMANS REPORT  
For The Year Ended 31 December 2024**

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**Chairman's Report - Review of 2024**

As I begin my first year as Chairman, I would like to extend my heartfelt thanks to the charity's past Chairman, Sue Allen, for her tremendous leadership. Sue guided Greenfingers through many challenges during her tenure, not least the impact of Covid-19 and the ongoing cost-of-living crisis. I would also like to offer my sincere thanks to Rob Jones and Colin Wetherley-Mein, who, as Trustees, worked tirelessly to support our garden projects and fundraising. After eight years of dedicated service, both Colin and Rob stepped down from their Trustee responsibilities at the AGM in 2024.

Additionally, we bid farewell to Sally Jenkins, who retired from her role as the Charity's Director of Finance & Resources. On behalf of the Board of Trustees, I would like to thank Sally for her hard work and unwavering commitment over the last nine years.

Thanks to the collective support of the entire team, I am delighted to take the helm with the charity in a strong financial position and with robust plans in place to build more gardens in children's hospices throughout 2025 and beyond.

Over the last year, I have had the privilege of visiting various Greenfingers projects. It has been a truly inspiring experience to see and hear from hospice teams about the profound impact Greenfingers Gardens have on the entire hospice community. These gardens offer a space where everyone can benefit from spending time outdoors and being close to nature, providing comfort and joy to children, families, and carers alike.

I am pleased to report that in 2024, two new Greenfingers Gardens were officially opened, and several garden refreshes have helped ensure the longevity of older Greenfingers Gardens. Additionally, four more garden projects are in the planning stages, and we look forward to seeing these come to life in 2025.

I would like to express my sincere thanks to our Gardens Committee, the Operations Director, and the talented designers and landscapers who continue to innovate and ensure that our gardens are sustainable, safe, and accessible for all to enjoy.

Thanks, too, to our Fundraising Committee and Fundraising and Communications Director who worked tirelessly throughout the year to develop our income streams and identify new opportunities to raise awareness of our work.

Following the launch of our Silver Anniversary Appeal in 2022, I am pleased to report that funds raised in 2024 exceeded £660k, bringing us closer to our target of £2,000,025, which we hope to achieve by the summer of 2025. In the current challenging fundraising climate, we recognise the importance of innovation and creativity, not only in raising awareness but also in increasing those vital donations.

My thanks must also go to our Founder President, Richard Jackson, who continues to support our work and facilitate ongoing support from the much-loved shopping channel QVC, and its vendors. Our Patrons - Jim Carter OBE, Dame Imelda Staunton CBE, Ann-Marie Powell, Adam Frost, and David Domoney - along with our loyal Ambassadors and supporters, continue to give their time and energy to ensure Greenfingers Charity thrives. Their generous support plays an integral part in helping us achieve our mission to support children's hospices across the nation.

I am reassured that the Treasurer and Finance Committee continue to maintain a focus on all our activities, ensuring we adhere to the necessary budgetary controls and statutory accounting requirements of the charity.

I would also like to recognise the Board of Trustees, including recent retirees and new member, David Carey, who we welcomed to the Board at the AGM, who support us enthusiastically in their roles on the various committees.

Finally, my sincere thanks go to our small but dedicated staff team and freelancers, whose hard work throughout 2024 was appreciated by us all.

As we look forward to the culmination of our 25th Anniversary celebrations in June 2025, we are all immensely proud of what we achieved in 2024 and the 66 magical and inspiring gardens Greenfingers Charity has created over the past 25 years.



Boyd J. Douglas-Davies  
Voluntary Chairman

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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The Board of Trustees are pleased to present their annual Directors' report and financial statements of the charity for the year ended 31 December 2024 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 industry and beyond. The Trustees have decided to continue using the funds raised to design and build magical therapeutic outdoor garden spaces for life-limited children and their families and carers to improve their time spent in hospices across the U.K, in line with our Charitable objectives.

**Vision**

To be able to provide all life-limited children, families and carers, within their hospice, emotional support through the power and pleasure of nature.

**Objectives for the period of this report**

It remained the overall aim of the Trustees that designing, planning and providing bespoke gardens for life-limited children, their families, and carers to improve their time spent in hospices across the UK 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 2024 were:**

- 1. Review the Garden Strategy annually, to ensure the charity continues to offer appropriate and timely support to children's hospices throughout the UK.**  
A review was carried out in 2024, and a project timeline was added to ensure hospices have a greater understanding of project timings and to also add structure to garden development for the future.
- 2. Introduce an annual minimum of six volunteering days, to support the maintenance of the Greenfingers gardens.**  
We were very pleased to welcome and facilitate support from our corporate partners, Clarins, British Garden Centres along with our Ambassadors who contributed to our volunteering days throughout the year.
- 3. Produce agreed, efficient and stakeholder driven Maintenance (Re-Fresh) and Garden Makeover plans, to cover the existing Greenfingers Gardens by October 2024.**  
We have started a recruitment drive to engage paid Garden Ambassadors to support our completed gardens. One garden benefited from a makeover, and several Greenfingers gardens have been supported by maintenance visits. We will continue to focus on this in 2025.
- 4. Continue to work with donors towards the fundraising objective of the Silver Anniversary Appeal of £2,000,025 by June 2025.**  
The Silver Anniversary Appeal has given our supporters a fundraising focus. We anticipate achieving the target by June 2025.
- 5. Increase resources to achieve the fundraising objectives, recruiting a part time Events Fundraiser**  
An Events Fundraiser was recruited and joined the Fundraising Team at the beginning of 2025.
- 6. Increase the participation and social media reach of our flagship event, Garden Re-Leaf Day by 10% year on year.**  
We continued to see growth and engagement across our social media platforms, in particular Instagram and Facebook.
- 7. Produce a quarterly e- newsletter and increase subscribers by 10% year on year.**  
The number of e-newsletter subscribers increased, all of whom received the quarterly newsletter.
- 8. Annually review the Charity's policies and procedures to ensure continued good Governance.**  
Annual review was carried out in 2024 with action points noted
- 9. Our strategic objective is to move towards paperless office administration by December 2024.**  
The Finance function is now fully paperless, Fundraising & Gardens are working towards this with exception of Garden Designs for review and presentation purposes.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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**Gardens Report**

2024 has been a year of transition and growth for Greenfingers Charity. We've had changes in leadership, including the departure of our Director of Finance and Resources, who, supported by the Director of Fundraising and Communications, previously oversaw garden projects.

In February 2024, the Charity recruited a full-time Operations Director whose primary focus is on Garden Development whilst also overseeing the financial health of the charity. This strategic move ensures a more integrated approach to supporting our project work in children's hospices.

In 2024 we proudly completed three new gardens and continued to engage in careful planning with hospice teams, designers, and landscapers to bring even more projects to life in 2025 and beyond. We are grateful for the collaboration and innovation that makes each new garden unique and meaningful.

**Completed Gardens**

**Demelza House (Sittingbourne, Kent)** – The Woodland Wildlife Safari Garden was officially opened on 13 May by Fiona Dolman who has since become a Patron of the Charity. The garden was designed by **Fisher Tomlin & Bowyer** and created by **Baylis Landscapes**. Once an underutilised space, the 936m<sup>2</sup> garden is now a vibrant and connected area of interest. With resin pathways, wildlife features, and seasonal planting, it is now a place where children, families, and staff can come together and enjoy nature. Our grateful thanks to Millbrook Garden Centres and many others for their generous funding of this project.

**Derian House (Chorley)** – The Courtyard Sensory Garden was opened on 16 July. Completed in 2023, the sensory planting flourished in time for the official opening in 2024. Designed by **Chris Forshaw** and **Milieu Landscape Design Ltd**, this interactive garden was transformed from a tired, inaccessible space into a soothing, engaging area with interactive zones, subdued lighting, and ample seating, offering privacy and peace to the hospice community.

**James Hopkins Trust (Gloucester)** – We provided much-needed all-weather shelter in a previously sun-drenched space. Working with the team from **Natural Playscapes**, we installed a shade structure and a shade sail and provided additional support to make their play area more inclusive. The garden now offers cool play and colourful shadows, adding to its sensory appeal and enhancing the overall experience for all who visit.

**Gardens in progress**

**The Nook (East Anglia Children's Hospices)** – Despite the challenges of a particularly wet winter, we were pleased to complete The Rest and Reflect and Wildflower Meadow Gardens. Thanks to support from **Stewart Landscapes** and **Tom Hoblyn**, the meadow is now maturing, and we are looking forward to a blossoming display in 2025. We are grateful to the National Garden Scheme, Clarins and many others for helping bring this project to life.

**Hope House (Oswestry)** – Work continued throughout 2024 on the planning for the Gathering Heart Garden in collaboration with **CW Studio Landscape Architects**. We look forward to seeing construction begin in Spring 2025, thanks to **Landstruction Landscapes**.

**Acorns Children's Hospice (Walsall)** - Work started on The Centred Garden, designed by **VaRa Design**, in February 2025, with **Paul Taylor Landscaping** appointed for the project.

**Chestnut Tree Hospice (Arundel, West Sussex)** – The creation of The Kitchen Garden which has been generously funded by Honorary Member, Roger Head, and designed by Dan Bowyer of **Fisher Tomlin & Bowyer**, is expected to begin in April 2025 with **Baylis Landscapes** as the appointed contractor. This inspiring garden will be a place for children to learn and grow and for families to enjoy a sense of community.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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**Bluebell Wood Children's Hospice (Sheffield)** – The Together Garden will provide families facing the most difficult part of their hospice journey a place for solace and peaceful reflection. Designed by **Phil Hirst** and **Joanne Charlton**, the garden will be built by **Jus Landscapes, Landscaping and Garden Design**.

**Garden Maintenance and Support**

In addition to new builds, in 2024 we continued to focus on the sustainability and longevity of existing Greenfingers Gardens. We undertook the following maintenance projects to ensure the gardens remain accessible and vibrant for hospice families:

**Primrose Suite Garden at Bluebell Wood (Sheffield)** – This garden received a makeover which was designed by Joanne Kennedy of **Garden Blueprints**. We were pleased to have the support of volunteers who helped with planting.

**Garden of Colour at Claire House (Clatterbridge, The Wirral)** – As well as resurfacing pathways and providing additional seating, shade structures were added to the Hanging Leaves and Quiet Space to ensure year-round use.

**Colourful Shelter at CHSW Little Harbour (St Austell)** – We met with the hospice team and designer and plan to refurbish the Greenfingers Garden structure in 2025.

**Rachel's Place Music Room at Julia's House (Devizes)** – Thanks to a generous legacy, we facilitated the creation of a music room in the garden which can now be enjoyed by all hospice users.

**Path of Life and Let's Explore Gardens at Richard House (Beckton)** – **Working with DB Landscapes** we were pleased to collaborate the hospice team to ensure the hospice gardens continue to be accessible spaces which the hospice garden volunteers can more easily maintain.

**Looking Ahead**

Over the next two years, we look forward to working with the following hospices who have applied for a Greenfingers Garden:

- **Haven House (Woodford Green)**
- **Naomi House & Jacks Place (Winchester)**
- **Dougie Mac (Stoke on Trent)**
- **Little Havens (Benfleet, Essex)**

In addition, we remain committed to working with more children's hospices to maintain both new and older Greenfingers Gardens. And together with our operational team, Garden Committee, and Board of Trustees we will continue to refine the charity's overall Garden Strategy, with a focus on sustainability and longevity.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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**2024 Financial Review**

The charity had another good year with income received amounting to £660,949, this is an increase of £13,714 (2%) on the previous year (2023: £647,235). This was achieved by the continued hard work of the Fundraising team and our many supporters.

The main sources of income in 2024 were from donations £364,891 (2023: £326,691), charitable activities £106,607 (2023: £175,798) and other fundraising activities £126,541 (2023: £131,282). Further information on the income for 2024 is detailed in the fundraising report.

The charity had a total expenditure of £490,499 (2023: £664,487), of which £350,875 was spent on charitable activities (2023: £526,111) and £139,624 (2023: £138,376) spent on raising funds. There was a total expenditure of £258k on garden projects. Various smaller projects were completed during the year (£94k). Four garden projects were at the design & pre-build stages (£108k). £56k was spent on garden makeovers, maintenance and planning for future gardens.

Fundraising expenditure of £139,624 (2023: £138,376) was 1% higher than 2023 due to more activity in events, PR and marketing. This was offset by lower staff costs as the team was below capacity during the year.

Overhead costs increased by 24% at £73,790 (2023: £59,283) due to the associated costs of recruiting the Operations Director and the overlap in employment with the Director of Finance and Resources in the early part of the year. It should be noted that a conscious effort continues to be made by the Directors and Trustees to keep expenditure low. Cash flow management continues to be a priority.

The Charity ended the financial year in a strong position. For the year ending 31 December 2024 the total Fund balances were £1,445,300 (2023: £1,274,850) of which £133,531 (2023: £185,880) are restricted funds for completion of the 2025 garden projects, including Acorns, Walsall (£49,805), Chestnut Tree House, Arundel (£77,121), Julias House, Dorset (£497) and the Greenfingers Garden Maintenance program (£6,128).

The unrestricted reserves of £1,311,749 (2023: £1,088,970) are split into Designated Funds of £725,040 (2023: £605,995) for future garden projects where a firm commitment has been made to the Hospice, an Operational Contingency Fund of £308,374 (2023: £262,282), which is calculated as 9 months running costs. The remaining balance of £278,335 (2023: £220,693) will enable the charity to continue its charitable activities during 2025/6 and beyond knowing the reserves are robust.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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**Investment powers and policy.**

The Trustees operate a low-risk strategy and keep restricted funds in interest bearing deposit accounts, some of which are fixed for six months to one year, aiming to achieve a better interest rate. The aim is to achieve a rate that at least matches inflation. During 2024 rates maintained their higher level, making it possible to earn up to 5% on a fixed rate deposit. Continued use is being made of the CAF Deposit platform managed by Flagstone Investment Management in order to access better interest rates. At 31 December 2024 83% of the overall bank balance was held in deposits on the CAF Platform. Other deposit accounts are held in current and short notice accounts for ease of access. The deposits are formally reviewed quarterly with both the Finance Committee and at the Trustee Board meetings.

**Reserves Policy and Going Concern.**

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

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

The Trustees review the level of reserves annually in line with the budget and three year business plan. However the reserves are monitored regularly throughout the year by the Finance Committee, which meet quarterly. As the charity relies solely on donations and fundraising initiatives for its income, the Trustees have taken the decision to maintain a prudent level of reserves that the charity should hold at a minimum of nine months to cover fundraising and overhead costs. A budget of £308,374 has been allocated for 2024 (2023: £262,282). The Trustees consider this adequate for the charity's current operational needs, as new garden projects will not proceed until sufficient funds are in place.

Total Charity Funds at 31 December 2024 were £1,445,300 (2023: £1,274,850). This includes restricted reserves of £133,531 (2023:£185,880) which are retained to deliver specific garden projects, where the design and build are in process. The unrestricted reserves of £1,311,769 (2023: £1,088,970) are split between:

-designated reserves for new specific garden projects of £725,040 (2023: £605,995). These reserves are where a commitment has been made to the hospice to build a garden and planning has begun. Although not a legal contract the Trustees regard such promises as binding, and therefore do not enter such commitments, nor engage in costly design and planning work, unless the finance has been set aside to ensure that such projects will proceed to completion without risk of cancellation, curtailment, or delay on financial grounds. In this designation of funds the approximate cost of pledged projects is estimated from site visits backed by previous professional experience of project costs.

-operational contingency fund of £308,374 (2023: £262,282) representing nine months of normal spend for the charity.

-general reserves of £278,355 (2023: £220,693), are free reserves that are used for ensuring adequate funds are available for each specific garden project and can be used to supplement any shortfall on restricted fund projects when required.

Costs are continually being reviewed, resulting in a considered tender process as more value engineering is undertaken. The Trustees believe that with careful controls there will not be an impact on the long term viability of the Charity and as such believe the organisation continues to be a Going Concern.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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**Fundraising Report 2024**

In 2024, the charity had another successful fundraising year, raising a total of £660,949. This represents a £13,714 (2%) increase over the previous year's income of £647,235. This growth reflects the hard work of our small yet dedicated fundraising team, as well as the unwavering support from our donors, volunteers, and partners.

**Key Achievements in 2024:**

**Silver Anniversary Appeal**

The Silver Anniversary Appeal continued to flourish, with businesses fulfilling their pledges and maintaining their support throughout the year. Partnerships with the Royal Warrant Holders of Sandringham, British Garden Centres, Clarins, Evergreen Garden Care, Klondyke, Hartwell Garden Centre, Squire's Garden Centres, Longacres, Haskins along with many others have been instrumental in our fundraising efforts. This sustained effort has been pivotal and as a result we anticipate reaching the Appeal target of £2,000,025 by June 2025.

**Greenfingers Ambassadors and Individual Challenges**

Our Greenfingers Ambassadors continued to play a vital role in 2024. A special highlight of the year was the Kate Ebbens 365 Challenge, which raised an outstanding £30,000. This event, alongside other individual challenge events such as the Christmas Jumperful, Wingwalk, and 3 Peaks Challenge, represented significant milestones in our fundraising efforts, making a substantial impact on our overall income.

**Garden Re-Leaf Day**

Our flagship fundraiser, Garden Re-Leaf Day, raised £73,242 in 2024. This event remains a key feature of our fundraising calendar, successfully engaging the gardening industry at the start of the spring season. In addition to sponsored walks, a cycle challenge and fundraising by garden centres and manufacturers, QVC and its vendors once again supported this initiative. We also saw a new event—The GardenGram Ball—which gained traction through social media platform Instagram, raising £6.5k.

**Dragon Boat Race**

The Dragon Boat Race made a successful return to our events calendar, proving to be both enjoyable and effective in raising funds. It provided a valuable opportunity to engage with corporate supporters such as British Garden Centres, Evergreen Garden Care, Westland, and others. The event also served as a fun and competitive way to raise awareness of our work.

**Golf Days**

The Horticultural Golf Society and GIMA (Garden Industry Manufacturers Association) both hosted golf days to raise funds to support our charity, adding an additional layer of engagement and fundraising through their networks.

**Fundraising Dinner**

In November, our Fundraising Dinner was a resounding success, with over 100 guests attending and raising more than £30,000. The event provided an opportunity to celebrate the year's achievements and foster greater support from our community.

**Industry and Trade Association Support**

Throughout the year, Garden Industry and Trade Associations continued their strong support. Their involvement provided us not only with financial contributions but also with networking opportunities to increase awareness of the charity's impact. Significant donations

**Legacy Donations**

We were deeply touched by the unexpected legacies we received in 2024, totalling £35,000. These legacy donations have been crucial in securing the future of our garden projects and charitable work.

**Freelance Trust Fundraiser and Other Support**

We continued to work with a Freelance Fundraiser, who successfully secured funding from the Britford Bridge Trust. Additionally, John Laing Charitable Trust generously matched funds raised at our Quiz Night, boosting our fundraising efforts.

**Gifts in Kind**

Gifts in Kind continued to be a cornerstone of our fundraising strategy in 2024. By reducing operational costs, these contributions enabled us to allocate more funds directly toward our garden projects. We remain incredibly grateful for the ongoing generosity of individuals and organisations who donated both products and time, including a new promotional film.

The grand total raised in 2024, including donations, Gifts in Kind and other fundraising activities demonstrated the collective strength of our community. Events such as Garden Re-Leaf Day and individual fundraising challenges like the Kate Ebbens 365 Challenge have played an integral role in helping us achieve our financial goals for the year.

Thanks to the continued efforts of our fundraising team, supporters, and volunteers, the charity has had a robust year. As we move into 2025, we look forward to the opportunities that lie ahead. We will continue to prioritise strategic fundraising, develop meaningful partnerships, and expand our impact across the gardening sector and beyond. We are hugely grateful to all who have contributed to our success this year, and we look forward to the continued support and collaboration in the year to come.

By working together, we are making a significant difference, and we are confident that, with ongoing support, we can continue to create magical and inspiring gardens for life-limited children and families who spend time in hospices.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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**Aims for 2025**

It remains the overall aim of the Board of Trustees that the charity continues designing, planning, and providing gardens for life-limited children, their families and carers 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 a hospice is an integral part of their lives.

As the nation's love of gardens, gardening and outside spaces has grown, so too has the need for specialist, well-designed therapeutic gardens in children's hospices. As such, our ongoing support of children's hospices, whether creating new gardens or revisiting older gardens, continues to be the basis on which the charity's funds are used.

**Specific Objectives for 2025**

The timing of the specific objectives below is kept under constant review during the year by the Board of Trustees.

1. Review the Garden Strategy annually, to ensure the charity continues to offer appropriate and timely support to children's hospices throughout the UK.
2. Introduce an annual minimum of six volunteering days, to support the maintenance of the Completed Greenfingers gardens.
3. Identify Maintenance (Re-Fresh) and Garden Makeover opportunities, to support the existing Greenfingers Gardens to be completed in the year and develop a pipeline for 2026.
4. Start the Garden Ambassador Programme with a focus upon 10 Completed Greenfingers Gardens, following a timebound review with a view to rolling out the program to a further 10 hospices/gardens by year end.
5. By year end develop a pipeline of new Gardens for 2026/27
6. Following the completion of 2025 Gardens, develop a satisfaction mechanism to capture hospice case studies, feedback to ensure future engagement.
7. Continue to work with donors towards the fundraising objective of the Silver Anniversary Appeal of £2,000,025 by June 2025 and review future fundraising plans to ensure continued growth and stability.
8. Introduce new challenge events to the fundraising calendar to increase income.
9. Develop a Communications strategy to ensure the garden industry press, as well as social media channels engage and inspire new and existing supporters, with a particular focus on national and regional press.
10. Annually review the Charity's policies and procedures in October to ensure continued good Governance.
11. Our continued strategic objective is to move towards paperless office administration by December 2025.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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The Board of Trustees agreed a strategy plan 2022-2024 which is reviewed annually. The key objectives are:

1. Subject to sufficient funds being available, aim to build 3 outdoor garden spaces each year, for life-limited children, their families and carers who spend time in hospices, while the demand for both new and renovated spaces exist.
2. The charity has introduced an ambitious maintenance programme, to ensure the longevity of the charity's gardens and plans to continue with the Garden Makeover programme started in 2021.
3. Continue to raise funds via Grant Making Trusts, major donors, corporate partnerships, Garden Re-Leaf Day, and the Garden Industry as a whole.
4. Increase awareness of Greenfingers Charity and its work through social media channels, regular e-newsletters, engaging films, and other methods.
5. Create a network of fundraising and volunteer support around each garden project by making good use of Ambassadors and encouraging corporate support through volunteer planting days.
6. Aim to restore staffing to pre-COVID 19 levels and to further expand the infrastructure to ensure the 25th Silver Anniversary Appeal succeeds.
7. Ensure the charity's infrastructure provides the support necessary to ensure staff have the correct equipment to work efficiently by implementing a Capital replacement budget.
8. Governance Policies are regularly reviewed, including Health and Safety Policies, Risk Management Register and Business Continuity Plan.
9. Plan for Trustee succession to ensure a sound mix of skills, knowledge, and diversity. The Board is actively encouraged to recommend future trustees to ensure the charity continues to be guided by a vibrant, enthusiastic, and professional group.
10. Reduce our environmental impact from our operations, working with our suppliers particularly in the garden industry. And to be an environmentally responsible charity.
11. A revised 3-year strategic plan will be formulated by the Board of Trustees in 2025.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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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:

Sue Allen	
Richard Capewell (Voluntary Treasurer)	
Rob Jones	(Resigned 31 October 2024)
Colin Wetherley-Mein	(Resigned 31 October 2024)
Neil Sewell	(Resigned 2 February 2024)
Tammy Woodhouse	
Adam Wigglesworth	(Resigned 23 January 2025)
Heidi Towse	
Alastair Peat	
Richard Claxton	
Boyd Douglas-Davies (Voluntary Chairman)	
David Carey	(appointed 31 October 2024)

**Key Management personnel:**

Director of Finance & Resources	Sally Jenkins (Retired 31 March 2024)
Director of Fundraising & Communications	Linda Petrons
Operations Director	Neil Sewell (Appointed 12 February 2024)

**Founder President:**

Richard Jackson

**Honorary Members:**

John Little, Chris Webb, John Ashley, Jane Livesey, Caroline Owen, Andy McIndoe, Roger Head, Warren Haskins.

**Patrons:**

Jim Carter CBE, Dame Imelda Staunton OBE, Ann-Marie Powell, Adam Frost, David Domoney

**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 is able to serve for more than two consecutive four year terms. At the 2017 AGM, held on 10 January 2018 a Special Resolution was unanimously passed by the Directors (Trustees) to increase the term of office from three to four years, which took effect immediately post agreement of Companies House and the Charity Commission. The minimum number of Directors is three and is currently not subject to any maximum.

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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**Trustee induction and training**

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

**Organisation**

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

**Related parties and co-operation with other organisations**

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

**Pay policy for senior staff**

All Trustees give their time freely and on a voluntary basis and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 11 & 13 to the accounts.

The pay of the staff is intended to be reviewed annually on a discretionary basis. An increase of 6% was awarded to all staff effective 1 January 2024. The charity is auto-enrolled into the NEST pension scheme. The employer's contribution to the scheme remains at 5%.

During the year, the charity continued to be supported by a combination of permanent members of staff and freelance roles.

The Director of Finance and Resources, the Director of Fundraising and Communications and the Operations Director were together responsible for the day to day running of the charity. The voluntary Chairman devoted her time to overseeing the charity's key objectives.

As at the end of 2024 there were four permanent members of staff (two full time and two part time), supported by two freelancers, a Trust Fundraiser and a Digital Communications Officer.

The Director of Finance and Resources retired in March 2024, this role was replaced by an Operations Director who was appointed in February 2024.

**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 assistance in a number of different ways, such as securing Gifts in Kind to support new garden projects, helping at or arranging fundraising events. Other volunteers help in the creation of new outdoor garden spaces, and carry out adhoc tasks. Their effort and dedication is invaluable and directly helps Greenfingers Charity deliver its charitable aims.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2024**

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**Risk Management**

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

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

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

**On behalf of the Trustees**



**Boyd J. Douglas-Davies**

**Voluntary Chairman**

Greenfingers Charity,  
Unit 9 Station Approach,  
Wendover,  
Bucks. HP22 6BN

Date: 31-Jul-25

**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 2024.

**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.

*Christopher Nisbet*

Mr Christopher Nisbet

FCA

Azets

Suites B and D

Burnham Yard

Beaconsfield

Buckinghamshire

HP9 2JH

United Kingdom

Dated: 04/08/2025

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For The Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b><u>INCOME FROM:</u></b>					
Donations and legacies	2	279,060	85,831	364,891	326,691
Charitable activities	3	106,607	-	106,607	175,798
Other fundraising activities	4	126,541	-	126,541	131,282
Investments	5	62,910	-	62,910	13,464
<b>Total income</b>		<b>575,118</b>	<b>85,831</b>	<b>660,949</b>	<b>647,235</b>
<b><u>EXPENDITURE:</u></b>					
Raising Funds	6	139,624	-	139,624	138,376
Charitable activities	6	92,919	257,956	350,875	526,111
<b>Total expenditure</b>		<b>232,543</b>	<b>257,956</b>	<b>490,499</b>	<b>664,487</b>
Net income/(expenditure)for the year		342,575	(172,125)	170,450	(17,252)
Gross transfers between funds	18	(119,796)	119,796	-	-
Net movement in funds		222,779	(52,329)	170,450	(17,252)
Fund balances at 1 January 2024		1,088,970	185,880	1,274,850	1,292,102
Fund balances at 31 December 2024		<b>1,311,749</b>	<b>133,551</b>	<b>1,445,300</b>	<b>1,274,850</b>

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 2024**

		2024	2023
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	14	1,960	3,504
<b>Total Fixed Assets</b>		<u>1,960</u>	<u>3,504</u>
<b>Current assets</b>			
Debtors	15	58,186	47,762
Cash at bank and in hand		1,400,750	1,292,425
<b>Total Current Assets</b>		<u>1,458,936</u>	<u>1,340,187</u>
<b>Current liabilities</b>			
Creditor amounts falling due within one year	16	15,596	68,841
<b>Net Current assets</b>		<u>1,443,340</u>	<u>1,271,346</u>
<b>Total assets less current liabilities</b>		<u>1,445,300</u>	<u>1,274,850</u>
<b>Net Assets</b>		<u><u>1,445,300</u></u>	<u><u>1,274,850</u></u>
<b>The funds of the charity:</b>			
Restricted funds	17	133,551	185,880
Unrestricted funds:	19		
General Reserves		278,335	220,693
Operational Contingency Reserves		308,374	262,282
Designated Funds		725,040	605,995
<b>Total Charity Funds</b>	21	<u><u>1,445,300</u></u>	<u><u>1,274,850</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 of 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 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 19-27 form part of these accounts.

The accounts were approved by the Board on 31 July 2025



**Chair of Trustees**  
Boyd J. Douglas Davies



**Treasurer (Trustee)**  
Richard Capewell

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**For The Year Ended 31 December 2024**

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	Notes	2024 £	2023 £
Cash used in operating activities	23	<u>46,433</u>	<u>(13,312)</u>
<b>Cash flows from investing activities</b>			
Interest income		62,910	13,464
Purchase of tangible fixed assets		(1,018)	(978)
<b>Cash provided by (used in) investing activities</b>		<u>61,892</u>	<u>12,486</u>
<b>Increase(decrease) in cash and cash equivalents in the year</b>		<u>108,325</u>	<u>(826)</u>
Cash and cash equivalents at the beginning of the year		<u>1,292,425</u>	<u>1,293,251</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u>1,400,750</u>	<u>1,292,425</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2024**

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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.

Within Unrestricted funds there are two designations:

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

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES ON THE ACCOUNTS  
For The Year Ended 31 December 2024**

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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
----------------------------------	--

**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 2024**

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	<b>Total 2024</b>	Total 2023
	£	£	£	£
<b>Summary of monetary Donations:</b>				
Legacies	20,000	15,000	35,000	2,500
Donations:				
Grant making Trusts	6,713	16,200	22,913	84,406
Corporate Donations	29,047	500	29,547	53,910
Other Donations	211,160	51,250	262,410	172,918
Total monetary donations	266,920	82,950	349,870	313,734
Donations in kind	12,140	2,881	15,021	12,957
	<u>279,060</u>	<u>85,831</u>	<u>364,891</u>	<u>326,691</u>

Restricted Grant making Trust Donations totalling £16,200 were received by the charity during the year for specific garden projects (2023: £84,406). Grants were received from The Britford Bridge Trust, The Toy Trust, The Roger Callingham Trust, The Chapman Charitable Trust and CD&R Foundation.

Other donations included restricted donations from LOFA £7,500 (2023: £10,000) restricted to Hope House, Oswestry and £43,750 including Gift Aid from a private donor restricted to Chestnut Tree House, Arundel.

Donations in kind were received for hospice garden openings and maintenance from:  
Westland Horticulture, Zest Outdoor Living, Cowells Garden Centre and the Department for Trade and Industry.

The Charity benefitted from a donated stand at GLEE Exhibition and the HTA Plant Show this year. Other forms of donations gifted were in the form of refreshments and raffle prizes for a number of events. There were also generous donations of time and resources for photography, film making and production of our Annual Review.

The charity benefits greatly from the involvement and enthusiastic support of a growing 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**

	<b>2024</b>	2023
	£	£
Charity of the Year (including SARWH* and Klondyke & Strikes Garden Centres)	16,467	3,613
Conferences and Awards (Garden Trade Events)	43,045	121,303
Trade Promotions	34,050	37,627
Schools	206	1,098
Outside Events	2,017	-
Auctioneers Project (Turn Old into Gold)	3,286	4,630
Horticultural Society Golf Day	7,536	7,527
	<u>106,607</u>	<u>175,798</u>

\*Sandringham Association of Royal Warrant Holders

**4 Income from fundraising events**

	<b>2024</b>	2023
	£	£
Garden Re-Leaf Day	73,381	75,319
Sponsorship	0	1,000
Fundraising Dinner	35,008	36,220
Open Gardens	0	276
Floral Friday	3,381	2,076
London Landmarks Half Marathon	-	6,654
Wing Walk	3,673	9,737
Dragon Boat Race	9,374	-
Greenfingers Quiz	1,724	-
	<u>126,541</u>	<u>131,282</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2024**

**5 Investment Income**

Most of the charity's investment income of £62,910 (2023:£13,464) arises from money held in fixed term deposit accounts held via the CAF Charity Deposit platform managed by Flagstone Investment Management.

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

	Charitable Expenditure	Fundraising Costs	<b>Total 2024</b>	Total 2023
	£	£	£	£
<u>Raising funds</u>				
Fundraising & Communications salaries		58,001	58,001	76,795
Fundraising & Communications services		24,380	24,380	17,095
Fundraising & Communications expenses		56,315	56,315	41,703
<u>Charitable activities</u>				
Project expense (Note 7)	257,956	-	257,956	451,977
Website costs	7,601	-	7,601	7,122
Governance costs (Note 9)	18,938	-	18,938	13,403
Support costs (Note 9)	54,486	-	54,486	45,556
Insurance Costs	1,013	-	1,013	1,149
Postage & stationery (Note 9)	367	928	1,295	771
Public Relations	10,514	-	10,514	6,580
Bad Debt Write Off	-	0	0	2,337
	<b>350,875</b>	<b>139,624</b>	<b>490,499</b>	<b>664,487</b>

Expenditure on charitable activities was £350,875 (2023:£526,111) of which £92,919 was unrestricted (2023:£74,134) and £257,956 was restricted (2023:£451,977) to garden projects.

**7 Project expenses**

This table shows the costs of the Garden projects in 2024	<b>2024</b>	2023
	£	£
<b>Completed Projects:</b>		
Haven House Children's Hospice, Essex-Phase 2. Opened April 2023	0	2,921
Derian House, Chorley. Opened July 2024	1,332	29,344
EACH, The Nook, Norwich-Build complete. Opening planned for July 2025	9,288	195,164
Jigsaw Children's Hospice, Cumbria-Opened in June 2023	242	4,916
Demelza House, Kent. Opened May 2024	2,000	172,152
James Hopkins Trust, Gloucester. Completed November 2024	67,075	-
Julias House Hospice, Dorset, Music Cabin. Completed Dec 2024	14,503	-
<b>Projects In progress:</b>		
Hope House, Oswestry Gathering Heart Garden. Build planned for May 2025	38,341	17,400
Acorns, Walsall Centred Play Garden. Build planned February 2025	47,154	19,041
Chestnut Tree House, Arundel, Kitchen Garden. Build planned April 2025	12,379	-
Bluebell Wood, Sheffield, The Together Garden. Build planned June 2025	9,780	-
Garden Makeover Program-Bluebell Wood Primrose Suite March 2024	26,662	7,606
Garden Maintenance/Refresh Programme.	28,408	2,804
<b>Future Project Research and Preparation:</b>		
Other Children's Hospices-Planning	792	629
	<b>257,956</b>	<b>451,977</b>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2024**

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

	Charitable Activities	Fundraising Activities	<b>Total 2024</b>	Total 2023
	£	£	£	£
Costs	(350,875)	(139,624)	(490,499)	(664,487)
Fundraising & Charitable activities	106,607	126,541	233,148	307,080
Donations and Legacies	364,891	-	364,891	326,691
Net cost funded from other income	120,623	(13,083)	107,540	(30,716)

**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 7).

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 2024</b>	Total 2023
		£	£	£	£
Salaries & related costs	Time allocated	34,603	5,485	40,088	31,347
Office overhead costs	Invoiced costs	19,883	3,008	22,891	22,057
Postage & stationery	Usage	367	0	367	324
Independent Examiner Fee	Governance	-	3,660	3,660	3,420
Annual report costs	Governance	-	-	-	-
Legal fees	Governance	-	5,148	5,148	48
Bank Charges	Governance	-	1,636	1,636	2,087
<b>Office costs &amp; support</b>	<b>Time spent</b>	<b>54,853</b>	<b>18,937</b>	<b>73,790</b>	<b>59,283</b>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2024**

<b>10 Net income/(expenditure) for the year</b>	<b>2024</b>	<b>2023</b>
	£	£
This is stated after charging:		
Independent Examination fees	3,660	3,420
Depreciation and other amounts written off fixed assets	<u>2,562</u>	<u>2,201</u>

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

Employment costs:	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	129,298	131,792
Social security costs	7,613	6,698
Pension costs	6,465	6,552
	<u><b>143,376</b></u>	<u>145,042</u>

The employment costs were lower during 2024 due to:

- the net increase of employing a full time Operations Director and part time Finance Manager versus the 2023 costs of the Director of Finance and Resources and Garden Project Manager working part time
- reduction in the Fundraising team's costs as they were below capacity for the year while a new Events Fundraiser was sought.
- the 6% salary increase was awarded to all employees who had passed their probation on 1 January 2024.

No employees had employee benefits in excess of £60,000 (2023: none). There are currently no other employee benefits. The charity incurred pension costs from 1 July 2017, as a result of Auto enrolment and re-enrolled in November 2023.

The charity Trustees did not receive any remuneration for holding office as Trustees of the charity (2023: £nil) However, four trustees (2023: two) were reimbursed for specific travel and subsistence expenses totalling £1,344 (2023: £267).

The key management personnel of the charity comprises of the Trustees, Director of Fundraising & Communications and the Operations Director.

The employee benefits of the key management personnel for the charity was £103,298 (2023: £72,264).

**12 Staff Numbers**

The average monthly headcount during the year was 4.2 staff on payroll (2023: 5.4 staff) and the average number of full time equivalent employees (including part-time staff) was 3 (2023:2.4).

<b>Number of employees (at 31 December 2024)</b>	<b>2024</b>	<b>2023</b>
	Number	Number
Director of Finance & Resources-Part Time	0.0	0.4
Director of Fundraising & Communications-Full Time	1.0	1.0
Operations Director-Full Time	1.0	0.0
Finance Manager-Part Time	0.6	0.6
Fundraising & Events Administrator-Part Time	0.4	0.4
	<u><b>3.0</b></u>	<u>2.4</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2024**

**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:

		2024		2023	
		Income	Expenditure	Income	Expenditure
Millbrook Garden Centre	T.Woodhouse / S Allen	25,052	-	20,539	-
Ayletts Garden Centre	A Wigglesworth	1,000	-	1,447	-
		<b>26,052</b>	<b>-</b>	<b>21,986</b>	<b>-</b>

There were no outstanding balances with related parties at 31 December 2024 (2023: £nil).

**14 Tangible fixed assets**

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 January 2024	13,425	13,425
Additions	1,018	1,018
Disposals	(3,762)	(3,762)
At 31 December 2024	<u>10,681</u>	<u>10,681</u>
Depreciation		
At 1 January 2024	9,921	9,921
Charge for the year	2,562	2,562
Disposals	(3,762)	(3,762)
At 31 December 2024	<u>8,721</u>	<u>8,721</u>
Net book value		
At 31 December 2024	<u><b>1,960</b></u>	<u><b>1,960</b></u>
At 31 December 2023	<u>3,504</u>	<u>3,504</u>

**15 Debtors**

	2024	2023
	£	£
Accrued Income	56,405	47,143
Prepayments	1,781	619
	<u><b>58,186</b></u>	<u><b>47,762</b></u>

**16 Creditor amounts falling due within one year**

	2024	2023
	£	£
Trade Creditors	8,873	55,066
Other taxaton & social security	6,123	3,800
Accruals and deferred income	600	9,975
	<u><b>15,596</b></u>	<u><b>68,841</b></u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2024**

<b>17 Analysis of movements in restricted Fund</b>	<b>2024</b>	<b>2023</b>
	£	£
<b>Children's Hospice Gardens</b>		
Balance brought forward at 1 January 2024	185,880	373,890
Incoming resources	85,831	200,361
Outgoing resources	(257,956)	(451,977)
Transfer from unrestricted funds	119,796	63,606
Balance carried forward at 31 December 2024	<u>133,551</u>	<u>185,880</u>

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically the garden projects at Acorns, Walsall-£49,805, Chestnut Tree House -£77,121, Julia's House Music Cabin -£497 and continuing the Greenfingers Garden Maintenance program - £6,128.

<b>18 Analysis of movements in unrestricted funds</b>	<b>2024</b>	<b>2023</b>
	£	£
Balance brought forward at 1 January 2024	1,088,970	918,212
Incoming resources	575,118	446,874
Outgoing resources	(232,543)	(212,510)
Transfer to restricted funds	(119,796)	(63,606)
Balance carried forward at 31 December 2024	<u>1,311,749</u>	<u>1,088,970</u>

<b>19 Statement of unrestricted funds:</b>	<b>2024</b>	<b>2023</b>
	£	£
Designated Fund	725,040	605,995
Operational Contingency Fund	308,374	262,282
General Reserves	278,335	220,693
Balance carried forward at 31 December 2024	<u>1,311,749</u>	<u>1,088,970</u>

<b>20 Statement of designated funds:</b>	<b>2024</b>	<b>2023</b>
	£	£
EACH, The Nook, Norwich. Ongoing maintenance costs	11,701	16,912
Jigsaw Children's Hospice, Cumbria-Opened in June 2023	-	6,294
Derian House,Chorley. Opened July 2024	-	1,500
Demelza House, Kent. Opened May 2024	-	5,920
Acorns, Walsall Centred Play Garden. Build planned February 2025	143,000	102,000
Hope House, Oswestry Gathering Heart Garden. Build planned for May 2025	270,000	195,369
James Hopkins Trust, Gloucester. Completed November 2024	-	40,000
Bluebell Wood, Sheffield, The Together Garden. Build planned June 2025	55,692	60,000
Chestnut Tree House, Arundel, Kitchen Garden. Build planned April 2025	58,250	98,000
Garden Makeovers	63,658	70,000
Garden Maintenance Programme	33,636	10,000
Ambassadors Programme	21,600	-
Planning / New Gardens 2025/6	67,503	-
Balance carried forward at 31 December 2024	<u>725,040</u>	<u>605,995</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2024**

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

The Operational Contingency Fund has been maintained at nine months of normal spend so the charity can continue to operate during any severe interruption of income.

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

**21 Analysis of net assets**

	Unrestricted Fund	Restricted Fund	Total Funds
Fixed assets	1,960	-	1,960
Current assets	1,325,385	133,551	1,458,936
Current liabilities	(15,596)	-	(15,596)
<b>Total</b>	<b>1,311,749</b>	<b>133,551</b>	<b>1,445,300</b>

**22 Operating Lease commitments**

At 31 December 2024 the company had one outstanding commitment for future minimum lease payments under non-cancellable operating leases:

	2024 £	2023 £
Less than one year	16,933	14,400
One to two years	17,777	3,600
Two to five years	22,221	-
	<u>56,930</u>	<u>18,000</u>

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

	2024 £	2023 £
Net movement in funds	170,450	(17,252)
Add back depreciation charge	2,562	2,201
Add back loss on disposal of fixed asset	-	-
Deduct interest income shown in investing activities	(62,910)	(13,464)
Decrease/(increase) in debtors	(10,424)	-
(Decrease)/Increase in creditors due within one year	(53,245)	-
Net cash used in operating activities	<u>46,433</u>	<u>(28,515)</u>

**GREENFINGERS CHARITY**

England & Wales - Charity number 1076640

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# Accounts

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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 2023**

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

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**Trustees:** Sue Allen  
Neil Sewell (Resigned 2nd February 2024)  
Rob Jones  
Colin Wetherley-Mein  
Tammy Woodhouse  
Richard Capewell  
Adam Wigglesworth  
Heidi Towse  
Alastair Peat  
Richard Claxton  
Boyd Douglas-Davies (Appointed 26th October 2023)

**Secretary:** Sally Jenkins (Resigned 28th May 2024)  
Neil Sewell (Appointed 28th May 2024)

**Charity number:** 1076640

**Company number:** 3716044

**Principal address & Registered Office:** Unit 9, Station Approach  
Wendover  
Buckinghamshire  
HP22 6BN

**Independent Examiner:** c/o Christopher Nisbet  
Azets  
Suites B and D  
Burnham Yard  
Beaconsfield  
Buckinghamshire  
HP9 2JH

**Bankers:** CAF Bank Limited,  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling,  
Kent.  
ME19 4JQ

Lloyds Bank  
9 Buttermarket  
Bury St Edmonds  
Suffolk  
IP33 1DF

**Solicitors:** D C Kaye  
34/36 Sycamore Road  
Amersham  
Buckinghamshire  
HP6 5DR

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRMAN'S REPORT  
For The Year Ended 31 December 2023**

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**Chairman's Report - Review of 2023**

After some years of unavoidable disruption to the charity's work, 2023 was a year of consolidation and development.

Thanks to the efforts of those we work with, Greenfingers Charity continued to support children's hospices across the UK, enabling more life-limited children to enjoy time with their families and carers in well-designed gardens, whether through play and fun or therapeutic rest and relaxation.

In my third year as Chairman, I was pleased to attend the official openings of two new Greenfingers gardens and to see them being enjoyed by so many. It has been a great privilege to visit those hospices and to see and hear about the difference our gardens make, not only to children but to all those involved, who benefit from spending time outside and being close to nature.

I must thank our Gardens Committee, the Director of Finance and Resources and the Garden Project Manager along with the designers and landscapers who continue to innovate and inspire us all, thus ensuring the gardens are sustainable, safe and fit for purpose.

Following the launch of our Silver Anniversary Appeal in 2022, this year saw our income exceed £647k, bringing us closer to our target of £2,000,025 by the summer of 2025. In the current challenging fundraising climate, we recognise the need for innovation and imagination, not only in raising awareness of the charity but also in increasing those vital donations. I am grateful to our Fundraising and Communications Director who continued to find ways to develop our income streams and identify new PR opportunities.

I would like to thank our Fundraising Committee for their support in this and their commitment and enthusiasm throughout the year. My thanks also go to our Patrons - Jim Carter, Imelda Staunton and David Domoney and our loyal Ambassadors and supporters, who all give their time and energy in raising funds and helping the charity in so many ways. They all play such an integral part in ensuring Greenfingers continues to grow and fulfil its key role within the Children's Hospice movement.

It is reassuring to know that the Treasurer and Finance Committee keep a watchful eye on all our activities, ensuring that we adhere to the necessary budgetary controls and the statutory and accounting requirements of a charity.

I must recognise the Board of Trustees, all of whom are also members of the committees already mentioned. I personally value their enthusiastic support in everything we do.

Finally my thanks goes to our staff who work tirelessly and efficiently for the good of the charity.

We are immensely proud of all that we have achieved in 2023 and look forward to our celebratory year in 2024 that will see more projects completed and being developed, and with our beautiful gardens being enjoyed by hospice communities across the UK.



Sue Allen  
Voluntary Chairman

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2023**

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The Board of Trustees are pleased to present their annual Directors' report and financial statements of the charity for the year ended 31 December 2023 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 industry and beyond. The Trustees have decided to continue using the funds raised to design and build magical therapeutic outdoor garden spaces for life-limited children and their families and carers to improve their time spent in hospices across the U.K, in line with our Charitable objectives.

**Vision**

To be able to provide all life-limited children, families and carers, within their hospice, emotional support through the power and pleasure of nature.

**Objectives for the period of this report**

It remained the overall aim of the Trustees that designing, planning and providing bespoke gardens for life-limited children, their families, and carers to improve their time spent in hospices across the UK 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 2023 were:**

- 1. Review the Garden Strategy, to ensure the charity is able to offer appropriate and timely support to children's hospices.**  
This has been reviewed by the Trustee Board and continues to be a working document under regular review.
- 2. Introduce more regular volunteering days in completed Greenfingers gardens to support the hospices with the maintenance and longevity of the gardens.**  
We continued to work successfully with our corporate partners to provide regular garden focused volunteering opportunities throughout the year.
- 3. Continue to build new corporate partnerships, from both within and outside the garden industry and introduce a legacy campaign.**  
We continue to build new corporate partnerships through the Silver Anniversary Appeal, and are working to introduce a legacy campaign.
- 4. Supported by volunteers, introduce a new fundraising walk in the north of England to enable those in that area to take part in our flagship event, Garden Re-Leaf Day.**  
We were pleased to introduce a North Walk with the help of Volunteer Ambassadors in the Peak District.
- 5. Look at streamlining the Finance and Fundraising administration processes to enhance productivity and efficiency.**  
Efficiencies have been made via automated ledger entry and the introduction of a monthly finance checklist, this work continues.
- 6. Continue to review all the charity's policies particularly Risk Management to ensure continued good Governance.**  
The process of reviewing policies on rotation is documented and ongoing.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2023**

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**2023 Garden planning and progress**

We were delighted to see the great progress made on Greenfingers Garden projects during 2023. We officially opened two new gardens, and throughout the year we engaged with hospice teams, designers, and landscapers to ensure more gardens will come to life in 2023/4.

**Completed Gardens**

At **Haven House** (Woodford Green), the garden was opened on 19th April, officiated by the designer, Tom Hoblyn. Once an unused woodland at the rear of the hospice, the 300m2 space is now home to a series of boardwalk-style pathways which lead to secluded and private refuges where children, families, and staff can come together for therapies or peaceful solace. The garden is a haven for wildlife, and the new planting is such that each season of the year will provide something new for all visitors to enjoy.

Together with the hospice team, we and our corporate partners have been providing ongoing support through volunteering days.

At **Jigsaw, Cumbria's Children's Hospice (Carlisle)**, children, young people and families we celebrated the official opening of the sensory and play gardens. Bruce Walker, the garden designer, drew his inspiration from the many colours of the hospice's logo, creating several different zones. This new interactive space is now a festival of colour and home to a 'Green Jungle Garden', a 'Yellow Wildlife Garden' and an 'Indigo Sensory Area' for relaxation. There is also a play area, a mini racetrack, and a garden for growing herbs and experimenting with seeds. The official garden opening took place on 15 June 2023, officiated by Julie Clayton and Sue Allen.

A new Courtyard Garden at **Derian House** (Chorley) was also completed in 2023, thanks to Chris Forshaw and Milieu Landscape Design Ltd. Before the build, this once-tired space was only accessible through the main hospice building and bedrooms, disrupting the crucial privacy of these areas. Now, a mixture of interactive zones is linked via a central covered space with subdued lighting and extra seating which overlooks the garden.

**Gardens in progress**

Following the challenges we saw during COVID-19, we were delighted that the long-awaited builds started at **The Nook, part of East Anglia Children's Hospices** and **Demelza** in Sittingbourne. We look forward to seeing these new accessible gardens officially opening and being enjoyed by all. We are grateful to Ann-Marie Powell Gardens and Stewart Landscapes, Fisher Tomlin & Bowyer, and Baylis Landscape Contractors Ltd for their dedication and commitment to bringing these two gardens to life.

We also developed the designs for the new projects at **Hope House** (Oswestry) and **Acorns Children's Hospice** (Walsall) in 2023. We thank CW Studio and VaRa Garden Design for their inspiration and vision and look forward to appointing landscapers in 2024.

At the end of the year, our pipeline of hospices included **Chestnut Tree Hospice** (Arundel, West Sussex), **Bluebell Wood Children's Hospice** (Sheffield) and **James Hopkins Trust** (Gloucester). We look forward to progressing these projects throughout 2024.

**Looking ahead** as well as new garden builds, we aim to continue to provide additional help to the hospices we work with to ensure new and existing Greenfingers Gardens remain sustainable and have longevity. Working together, our operational team, Garden Committee and Board of Trustees continue to develop the charity's overall Garden Strategy, with a special focus on the Garden Makeover and Re-Fresh initiatives in 2024.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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For The Year Ended 31 December 2023**

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**2023 Financial Review**

The charity had another good year with income received amounting to £647,235, this is an increase of £40,608 (7%) on the previous year (2022: £606,627). This was achieved by the continued hard work of the Fundraising team and our many supporters.

The main sources of income in 2023 were from donations £326,691 (2022: £363,531), charitable activities £175,798 (2022: £110,534) and other fundraising activities £131,282 (2022: £126,138). Further information on the income for 2023 is detailed in the fundraising report.

The charity had a total expenditure of £664,487 (2022: £463,053), of which £526,111 was spent on charitable activities (2022: £364,921) and £138,376 (2022: £98,132) spent on raising funds. There was a total expenditure of £452k on garden projects. Two children's hospice gardens were opened during the year and two others completed (£367k). Two projects were at the design stage (£36k). There were further garden projects in the planning stage including a planned Garden Maintenance initiative and Garden Makeover programme for 2024.

Fundraising expenditure of £138,376 (2022: £98,132) was 41% higher than 2022 due to more in-person events held in 2023, inflationary increases in venue, marketing costs and fundraising salaries increased due to the employment of an Events and Digital Fundraiser during the year.

Overhead costs increased by 2% at £59,283 (2022: £58,107) due to inflationary increases in office overheads and higher bank charges with more funds under management, this was offset by lower salary and legal costs. It should be noted that a conscious effort continues to be made by the Directors and Trustees to keep expenditure low. Cash flow management continues to be a priority.

The Charity ended the financial year in a strong position. For the year ending 31 December 2023 the total Fund balances were £1,274,850 (2022: £1,292,102) of which £185,880 (2022: £373,890) are restricted funds for completion of the 2024/25 garden projects, including Acorns, Walsall (£93,959), Chestnut Tree House, Arundel (£43,750), continuing with the Garden Makeover initiative (£19,933) and the launch of the Greenfingers Garden Maintenance program (£22,532).

The unrestricted reserves of £1,088,970 (2022: £918,212) are split into Designated Funds of £605,995 (2022: £485,840) for future garden projects where a firm commitment has been made to the Hospice, an Operational Contingency Fund of £262,282 (2022: £242,997), which is calculated as 9 months running costs. (It is no longer considered necessary to include an allowance for the impact of inflation on the cost of future gardens as the rate of inflation has reduced and the outlook is favourable).

The remaining balance of £220,693 (2022: £189,375) will enable the charity to continue its charitable activities during 2024/5 and beyond knowing the reserves are robust.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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For The Year Ended 31 December 2023**

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**Investment powers and policy.**

The Trustees operate a low-risk strategy and keep restricted funds in interest bearing deposit accounts, some of which are fixed for six months to one year, aiming to achieve a better interest rate. The aim is to achieve a rate that at least matches inflation. During 2023 rates started to increase as the Bank of England raised the base rate, making it possible to earn up to 5% on a fixed rate deposit. Continued use is being made of the CAF Deposit platform managed by Flagstone Investment Management in order to access better interest rates. At 31 December 2023 73% of the overall bank balance was held in deposits on the CAF Platform. Other deposit accounts are held in various short notice accounts for ease of access. The deposits are reviewed quarterly with both the Finance Committee and at the Trustee Board meetings.

**Reserves Policy and Going Concern.**

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

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

The Trustees review the level of reserves annually in line with the budget and three year business plan. However the reserves are monitored regularly throughout the year by the Finance Committee, which meet quarterly. As the charity relies solely on donations and fundraising initiatives for its income, the Trustees have taken the decision to maintain a prudent level of reserves that the charity should hold at a minimum of nine months to cover fundraising and overhead costs. A budget of £262,282 has been allocated for 2023 (2022: £242,997). The Trustees consider this adequate for the charity's current operational needs, as new garden projects will not proceed until sufficient funds are in place.

Total Charity Funds at 31 December 2023 were £1,274,850 (2022: £1,292,102). This includes restricted reserves of £185,880 (2022:£373,890) which are retained to deliver specific garden projects, where the design and build are in process. The unrestricted reserves of £1,088,970 (2022: £918,212) are split between:

- designated reserves for new specific garden projects of £605,995 (2022: £485,840). These reserves are where a commitment has been made to the hospice to build a garden and planning has begun. Although not a legal contract the Trustees regard such promises as binding, and therefore do not enter such commitments, nor engage in costly design and planning work, unless the finance has been set aside to ensure that such projects will proceed to completion without risk of cancellation, curtailment, or delay on financial grounds. In this designation of funds the approximate cost of pledged projects is estimated from site visits backed by previous professional experience of project costs.

- operational contingency fund of £262,282 (2022: £242,997) representing nine months of normal spend for the charity.

- general reserves of £220,693 (2022: 189,375), are free reserves that are used for ensuring adequate funds are available for each specific garden project and can be used to supplement any shortfall on restricted fund projects when required.

Even though inflation in the UK has fallen from the high levels seen in 2023, there remains a high level of economic uncertainty in the world due to unrest and war in Ukraine and the Middle East. These factors may impact the prices of materials, petrol and energy, which in turn affect the garden build costs. However, costs are continually being reviewed, resulting in a considered tender process as more value engineering is undertaken. The Trustees believe that with careful controls there will not be an impact on the long term viability of the Charity and as such believe the organisation continues to be a Going Concern.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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For The Year Ended 31 December 2023**

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**Fundraising and Communications.**

We have enjoyed a full and varied fundraising year and have been overwhelmed by the support and generosity shown to Greenfingers, especially against the background of the cost-of-living crisis and continuing war in Ukraine.

In 2022 we launched the Silver Anniversary Appeal, through which we are aiming to raise £2,000,025, by mid-2025. Thanks to the generosity of our supporters and the commitment of our small Fundraising & Communications team, £647,235 was raised in 2023. This brings the total raised through the Appeal to £1,247,263, ensuring we remain on track to achieve our ambitious fundraising target.

Income from Trusts & Foundations and other grant funders remained positive and restricted funding totalled £84k. We are grateful to The C D & R Foundation, The D'Oyly Carte Charitable Trust, The Homelands Charitable Trust, The Hospital Saturday Fund, The Peter Harrison Foundation, The Roland Callingham Foundation, The Winifred Trust, and The Worshipful Company of Gardeners for their generosity this year.

Support from the Horticultural Industry, our primary funders, continued throughout 2023. Their fundraising was kickstarted at the beginning of the year by the Garden Centre Association, who raised £92k at their annual conference.

Donations were received from companies and trade associations. Charity of the Year partners, including British Garden Centres, Clarins, Evergreen Garden Care and Woodmansterne, held events and raised money through trade promotions, the sale of carrier bags, greeting cards, peat-free compost, and other activities. Gifts in Kind, and the support of volunteers who gave their time to help at events and in Greenfingers Gardens, enabled us to fund-save.

Income from events performed well and our annual flagship fundraiser, Garden Re-leaf Day saw a total of £75k raised and over 250 participants and volunteers got involved. Garden Centres, QVC, and its vendors took part and used the event to boost their sales at the start of the gardening season. We introduced a new walk in the Peak District National Park and held the much-loved walk and cycle challenge in the Chilterns which our friends at British Garden Centres sponsored. Garden Re-Leaf Day events were also organised by individuals and groups who fundraised at home, in schools and their gardens. Since 2012, we are pleased to report that over £932k has been raised through the event.

Our Patrons Imelda Staunton and Jim Carter hosted the annual Fundraising Dinner and saw over 130 guests come together at Pendley Manor Hotel in Tring. At the event, supporters were thanked for their fundraising efforts during the year and for their ongoing commitment to the Appeal. We were delighted that the silent and live auctions, and a raffle, on the night raised £36k.

Supporters challenged themselves at the London Landmarks Half Marathon and Wing Walk, raising £7k and £10k respectively. Our Ambassadors continued to support us, with Martin Cowell completing a 900-mile cycle ride, from the Tyne to the Rhine, raising £6.5k. and the Bearded Growers and Friends' sponsored walk raised over £3k.

We were delighted to receive a pledge of £100k, from an Ambassador and long-term supporter. At the donor's request, the funds will be restricted to support a new kitchen garden at Chestnut Tree, a children's hospice in West Sussex. The initial tranche of funding, £35k, was received in December, the remaining balance will be paid in two instalments, in 2024/5.

During the year, we continued to build the Greenfingers brand through the press, our website, and social media channels. The number of followers and our reach on Instagram, Facebook and LinkedIn grew and promoting our work through these platforms is helping to increase our supporter base with many followers now choosing Greenfingers to benefit from their fundraising and storytelling.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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For The Year Ended 31 December 2023**

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**Aims for 2024**

It remains the overall aim of the Board of Trustees that the charity continues designing, planning, and providing gardens for life-limited children, their families and carers 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 a hospice is an integral part of their lives.

As the nation's love of gardens, gardening and outside spaces has grown, so too has the need for specialist, well-designed therapeutic gardens in children's hospices. As such, our ongoing support of children's hospices, whether creating new gardens or revisiting older gardens, continues to be the basis on which the charity's funds are used.

**Specific Objectives for 2024**

The timing of the specific objectives below is kept under constant review during the year by the Board of Trustees.

1. Review the Garden Strategy annually, to ensure the charity continues to offer appropriate and timely support to children's hospices throughout the UK.
2. Introduce an annual minimum of six volunteering days, to support the maintenance of the Greenfingers gardens.
3. Produce agreed, efficient and stakeholder driven Maintenance (Re-Fresh) and Garden Makeover plans, to cover the existing Greenfingers Gardens by October 2024.
4. Continue to work with donors towards the fundraising objective of the Silver Anniversary Appeal of £2,000,025 by June 2025.
5. Increase resources to achieve the fundraising objectives, recruiting a part time Events Fundraiser
6. Increase the participation and social media reach of our flagship event, Garden Re-Leaf Day by 10% year on year.
7. Produce a quarterly e- newsletter and increase subscribers by 10% year on year.
8. Annually review the Charity's policies and procedures to ensure continued good Governance.
9. Our strategic objective is to move towards paperless office administration by December 2024.

**Long Term Aims and Objectives**

The Board of Trustees agreed a strategy plan 2022-2024 which is reviewed annually. The key objectives are:

1. Subject to sufficient funds being available, aim to build 3 outdoor garden spaces each year, for life-limited children, their families and carers who spend time in hospices, while the demand for both new and renovated spaces exist.
2. The charity has introduced an ambitious maintenance programme, to ensure the longevity of the charity's gardens and plans to continue with the Garden Makeover programme started in 2021.
3. Continue to raise funds via Grant Making Trusts, major donors, corporate partnerships, Garden Re-Leaf Day, and the Garden Industry as a whole.
4. Increase awareness of Greenfingers Charity and its work through social media channels, regular e-newsletters, engaging films, and other methods.
5. Create a network of fundraising and volunteer support around each garden project by making good use of Ambassadors and encouraging corporate support through volunteer planting days.
6. Aim to restore staffing to pre-COVID 19 levels and to further expand the infrastructure to ensure the 25th Silver Anniversary Appeal succeeds.
7. Ensure the charity's infrastructure provides the support necessary to ensure staff have the correct equipment to work efficiently by implementing a Capital replacement budget.
8. Governance Policies are regularly reviewed, including Health and Safety Policies, Risk Management Register and Business Continuity Plan.
9. Plan for Trustee succession to ensure a sound mix of skills, knowledge, and diversity. The Board is actively encouraged to recommend future trustees to ensure the charity continues to be guided by a vibrant, enthusiastic, and professional group.
10. Reduce our environmental impact from our operations, working with our suppliers particularly in the garden industry. And to be an environmentally responsible charity.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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For The Year Ended 31 December 2023**

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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:

Sue Allen	(Voluntary Chairman)
Richard Capewell	(Voluntary Treasurer)
Rob Jones	
Colin Wetherley-Mein	
Neil Sewell	(Resigned 2nd February 2024)
Tammy Woodhouse	
Adam Wigglesworth	
Heidi Towse	
Alastair Peat	
Richard Claxton	
Boyd Douglas-Davies	(appointed 23 October 2023)

**Key Management personnel:**

Director of Finance & Resources	Sally Jenkins (Resigned 31st March 2024)
Director of Fundraising & Communications	Linda Petrons
Operations Director	Neil Sewell (Appointed 12th February 2024)

**Founder President:**

Richard Jackson

**Honorary Members:**

John Little, Peter Field, Chris Webb, John Ashley, Jane Livesey, Caroline Owen, Andy McIndoe, Warren Haskins.

**Patrons:**

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

**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 is able to serve for more than two consecutive four year terms. At the 2017 AGM, held on 10th January 2018 a Special Resolution was unanimously passed by the Directors (Trustees) to increase the term of office from three to four years, which took effect immediately post agreement of Companies House and the Charity Commission. The minimum number of Directors is three and is currently not subject to any maximum.

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2023**

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**Trustee induction and training**

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

**Organisation**

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

**Related parties and co-operation with other organisations**

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

**Pay policy for senior staff**

All Trustees give their time freely and on a voluntary basis and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 11 & 13 to the accounts.

The pay of the staff is intended to be reviewed annually on a discretionary basis. An increase of 5% was awarded to all staff effective 1 January 2023. The charity is auto-enrolled into the NEST pension scheme. The employer's contribution to the scheme remains at 5%.

During the year, the charity continued to be supported by a combination of permanent members of staff and freelance roles.

The Director of Finance and Resources and Director of Fundraising and Communications were together responsible for the day to day running of the charity. The voluntary Chairman devoted her time to overseeing the charity's key objectives.

As at the end of 2023 there were four permanent members of staff (one full time and three part time), supported by three freelancers, a Trust Fundraiser, Digital Communications Officer and a Gardens Project Manager.

The Director of Finance and Resources retired in March 2024 post reporting period, this role was replaced by a Director of Operations who was appointed in February 2024.

**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 assistance in a number of different ways, such as securing Gifts in Kind to support new garden projects, helping at or arranging fundraising events. Other volunteers help in the creation of new outdoor garden spaces, and carry out adhoc tasks. Their effort and dedication is invaluable and directly helps Greenfingers Charity deliver its charitable aims.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT  
For The Year Ended 31 December 2023**

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**Risk Management**

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

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

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

**On behalf of the Trustees**



**Sue Allen**

Date: 18-Jul-24

**Voluntary Chairman**  
Greenfingers Charity,  
Unit 9 Station Approach,  
Wendover,  
Bucks. HP22 6BN

**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 2023.

**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.

*Christopher Nisbet*

**Mr Christopher Nisbet**

FCA

Azets

Suites B and D

Burnham Yard

Beaconsfield

Buckinghamshire

HP9 2JH

United Kingdom

Dated: 31/07/2024

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
For The Year Ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b><u>INCOME FROM:</u></b>					
Donations and legacies	2	126,330	200,361	326,691	363,531
Charitable activities	3	175,798	-	175,798	110,534
Other fundraising activities	4	131,282	-	131,282	126,138
Investments	5	13,464	-	13,464	6,424
<b>Total income</b>		<b>446,874</b>	<b>200,361</b>	<b>647,235</b>	606,627
<b><u>EXPENDITURE:</u></b>					
Raising Funds	6	138,376	-	138,376	98,132
Charitable activities	6	74,134	451,977	526,111	364,921
<b>Total expenditure</b>		<b>212,510</b>	<b>451,977</b>	<b>664,487</b>	463,053
Net income/(expenditure)for the year		234,364	(251,616)	(17,252)	143,574
Gross transfers between funds	18	(63,606)	63,606	-	-
Net movement in funds		170,758	(188,010)	(17,252)	143,574
Fund balances at 1 January 2023		918,212	373,890	1,292,102	1,148,528
Fund balances at 31 December 2023		<u>1,088,970</u>	<u>185,880</u>	<u>1,274,850</u>	<u>1,292,102</u>

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

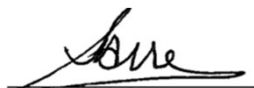
**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
BALANCE SHEET  
As At 31 December 2023**

		2023	2022
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	14	3,504	4,727
<b>Total Fixed Assets</b>		<u>3,504</u>	<u>4,727</u>
<b>Current assets</b>			
Debtors	15	47,762	38,014
Cash at bank and in hand		1,292,425	1,293,251
<b>Total Current Assets</b>		<u>1,340,187</u>	<u>1,331,265</u>
<b>Current liabilities</b>			
Creditor amounts falling due within one year	16	68,841	43,890
<b>Net Current assets</b>		<u>1,271,346</u>	<u>1,287,375</u>
<b>Total assets less current liabilities</b>		<u>1,274,850</u>	<u>1,292,102</u>
<b>Net Assets</b>		<u><u>1,274,850</u></u>	<u><u>1,292,102</u></u>
<b>The funds of the charity:</b>			
Restricted funds	17	185,880	373,890
Unrestricted funds:	19		
General Reserves		220,693	189,375
Operational Contingency Reserves		262,282	242,997
Designated Funds		605,995	485,840
<b>Total Charity Funds</b>	21	<u><u>1,274,850</u></u>	<u><u>1,292,102</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 of 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 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 19-27 form part of these accounts.

The accounts were approved by the Board on 18 July 2024



**Chair of Trustees**  
Sue Allen



**Treasurer (Trustee)**  
Richard Capewell

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**For The Year Ended 31 December 2023**

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	Notes	2023 £	2022 £
<b>Cash used in operating activities</b>	<b>23</b>	<u><b>(13,312)</b></u>	<u>156,002</u>
<b>Cash flows from investing activities</b>			
Interest income		13,464	6,424
Purchase of tangible fixed assets		(978)	(6,173)
<b>Cash provided by (used in) investing activities</b>		<u><b>12,486</b></u>	<u>251</u>
<b>Increase(decrease) in cash and cash equivalents in the year</b>		<u><b>(826)</b></u>	<u>156,253</u>
Cash and cash equivalents at the beginning of the year		<u>1,293,251</u>	<u>1,136,998</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u><b>1,292,425</b></u>	<u>1,293,251</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2023**

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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 is included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

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

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

Investment income is included when receivable.

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

**d) Interest receivable**

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

**e) Fund accounting**

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

Within Unrestricted funds there are two designations:

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

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES ON THE ACCOUNTS  
For The Year Ended 31 December 2023**

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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
----------------------------------	--

**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 2023**

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<b>Summary of monetary Donations:</b>				
Legacies	2,500	-	2,500	-
Donations:				
Grant making Trusts	-	84,406	84,406	180,436
Corporate Donations	13,910	40,000	53,910	24,070
Other Donations	104,249	68,669	172,918	150,831
Total monetary donations	120,659	193,075	313,734	355,337
Donations in kind	5,671	7,286	12,957	8,194
	<u>126,330</u>	<u>200,361</u>	<u>326,691</u>	<u>363,531</u>

Restricted Grant making Trust Donations totalling £84,406 were received by the charity during the year for specific garden projects (2022: £171,636). Grants were received from The Winifred Trust and The Peter Harrison Foundation. Corporate donations were received from Clarins UK £40,000 (2022: £10,500).

Other donations included restricted donations from LOFA £10,000 (2022: £10,000) restricted to Acorns, Walsall and Millbrook Garden Centre £14,919 (2022: £9,228) restricted to Demelza House, Kent.

Donations in kind were received for Demelza House, Kent, EACH The Nook, Norfolk and Hope House, Oswestry. Gifts in Kind for the garden projects were received from: Evergreen Garden Care, Rolawn, Deco-Pak, The Entomological Society, Johnsons Lawn Seed and Tendercare.

The Charity benefitted from a donated stand at GLEE Exhibition this year. Other forms of donations gifted were in the form of refreshments and raffle prizes for a number of events.

The charity benefits greatly from the involvement and enthusiastic support of a growing 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**

	2023	2022
	£	£
Charity of the Year (including Evergreen and Stihl)	3,613	49,433
Conferences and Awards (Garden Trade Events)	121,303	20,591
Trade Promotions	37,627	25,602
Schools	1,098	1,209
Auctioneers Project (Turn Old into Gold)	4,630	5,839
Horticultural Society Golf Day	7,527	7,860
	<u>175,798</u>	<u>110,534</u>

**4 Income from fundraising events**

	2023	2022
	£	£
Garden Re-Leaf Day	75,319	57,540
Sponsorship	1,000	250
Fundraising Dinner	36,220	45,214
Open Gardens	276	3,160
RHS Chelsea Flower Show	0	5,676
Floral Friday	2,076	2,646
London Landmarks Half Marathon	6,654	11,652
Wing Walk	9,737	0
	<u>131,282</u>	<u>126,138</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2023**

**5 Investment Income**

All of the charity's investment income of £13,464 (2022:£6,424) arises from money held in mainly one year fixed interest bearing deposit accounts held via the CAF Charity Deposit platform managed by Flagstone Investment Management. Poor performing deposit accounts previously held with Barclays and Virgin Money were transferred to the platform.

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

	Charitable Expenditure	Fundraising Costs	Total 2023	Total 2022
	£	£	£	£
<u>Raising funds</u>				
Fundraising & Communications salaries		76,795	76,795	52,953
Fundraising & Communications services		17,095	17,095	13,443
Fundraising & Communications expenses		41,703	41,703	31,272
<u>Charitable activities</u>				
Project expense (Note 7)	451,977	-	451,977	296,277
Website costs	7,122	-	7,122	6,327
Governance costs (Note 9)	13,403	-	13,403	11,294
Support costs (Note 9)	45,556	-	45,556	46,198
Insurance Costs	1,149	-	1,149	1,031
Postage & stationery (Note 9)	324	447	771	1,079
Public Relations	6,580	-	6,580	3,179
Bad Debt Write Off	-	2,337	2,337	-
	<u>526,111</u>	<u>138,376</u>	<u>664,487</u>	<u>463,053</u>

Expenditure on charitable activities was £526,111 (2022:£364,921) of which £74,134 was unrestricted (2022:£68,644) and £451,977 was restricted (2022:£296,277) to garden projects.

**7 Project expenses**

This table shows the costs of the Garden projects in 2023	2023	2022
	£	£
<b>Completed Projects:</b>		
Haven House Children's Hospice, Essex-Phase2. Opened April 2023	2,921	17,601
Ty Hafan Children's Hospice, Cardiff-Opened April 2022	0	2,970
St Oswalds Children's Hospice, Newcastle-Opened October 2022	0	2,588
Rainbows Children's Hospice, Loughborough-Completed September 2020	0	78
Derian House, Chorley-Completed. Opening planned for 2024	29,344	59,148
EACH, The Nook, Norwich-Build complete Opening planned for June 2024	195,164	23,053
Jigsaw Children's Hospice, Cumbria-Opened in June 2023	4,916	174,142
Demelza House, Kent-Build Complete, opening planned for May 2024	172,152	5,556
<b>Projects In progress:</b>		
Hope House, Oswestry-Master plan design completed.	17,400	7,398
Acorns, Walsall-Concept design completed.	19,041	-
Garden Makeover Program-VariouS including Bluebell Wood ,Sheffield	7,606	721
Garden Maintenance-Richard House	2,804	1,666
<b>Future Project Research and Preparation:</b>		
Other Children's Hospices-Planning	629	1,356
	<u>451,977</u>	<u>296,277</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2023**

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

	Charitable Activities	Fundraising Activities	<b>Total 2023</b>	Total 2022
	£	£	£	£
Costs	(526,111)	(138,376)	(664,487)	(463,053)
Fundraising & Charitable activities	175,798	131,282	307,080	236,672
Donations and Legacies	326,691	-	326,691	363,531
Net cost funded from other income	(23,622)	(7,094)	(30,716)	137,150

**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 7).

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 2023</b>	Total 2022
		£	£	£	£
Salaries & related costs	Time allocated	25,315	6,032	31,347	32,382
Office overhead costs	Invoiced costs	20,241	1,816	22,057	19,446
Postage & stationery	Usage	323	1	324	615
Independent Examiner Fee	Governance	-	3,420	3,420	3,120
Annual report costs	Governance	-	-	-	-
Legal fees	Governance	-	48	48	1,548
Bank Charges	Governance	-	2,087	2,087	996
<b>Office costs &amp; support</b>	<b>Time spent</b>	<b>45,879</b>	<b>13,404</b>	<b>59,283</b>	<b>58,107</b>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2023**

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<b>10 Net income/(expenditure) for the year</b>	<b>2023</b>	2022
	£	£
This is stated after charging:		
Independent Examination fees	3,420	3,120
Depreciation and other amounts written off fixed assets	<u>2,201</u>	<u>1,814</u>

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

Employment costs:	<b>2023</b>	2022
	£	£
Salaries and wages	131,792	103,622
Social security costs	6,698	5,984
Pension costs	6,552	5,144
	<u><b>145,042</b></u>	<u>114,750</u>

The employment costs were higher during 2023 due to:

- the full year effect of employing the Finance and Office Administrator three days per week, offset by the part year effect of the Director of Finance and Resources reducing from three to two days per week.
- the employment of a new full time Events and Digital Fundraiser
- the 5% salary increase was awarded to all employees who had passed their probation on 1 January 2023.

No employees had employee benefits in excess of £60,000 (2022: none). There are currently no other employee benefits. The charity incurred pension costs from 1 July 2017, as a result of Auto enrolment and re-enrolled in November 2023.

The charity Trustees did not receive any remuneration for holding office as Trustees of the charity (2022: £nil) However two trustees was reimbursed for specific travel and subsistence expenses totalling £267 (2022: £86).

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 £72,264 (2022: £75,506).

**12 Staff Numbers**

The average monthly headcount during the year was 2.59 staff on payroll (2022: 2.68 staff) and the average number of full time equivalent employees (including part-time staff) during the year was:

<b>Number of employees (at 31 December 2023)</b>	<b>2023</b>	2022
	Number	Number
Director of Finance & Resources-Part Time	0.4	0.4
Director of Fundraising & Communications-Full Time	1.0	1.0
Garden Projects Manager-Part Time	0.0	0.6
Fundraising & Events Administrator-Part Time	0.4	0.4
Finance & Office Administrator-Part Time	0.6	0.6
	<u><b>2.4</b></u>	<u>3.0</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2023**

**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>2023</b>		<b>2022</b>	
		Income	Expenditure	Income	Expenditure
Haskins Garden Centre Ltd	W.Haskins	-	-	8,246	-
Millbrook Garden Centre	T.Woodhouse / S Allen	20,539	-	9,228	-
Ayletts Garden Centre	A Wigglesworth	1,447	-	-	-
		<b>21,986</b>	-	<b>17,474</b>	-

There were no outstanding balances with related parties at 31 December 2023 (2022:£8,355).

NB: Mr Warren Haskins resigned as Trustee of Greenfingers Charity on 25 October 2022.

**14 Tangible fixed assets**

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 January 2023	12,447	12,447
Additions	978	978
Disposals	-	-
At 31 December 2023	<u>13,425</u>	<u>13,425</u>
Depreciation		
At 1 January 2023	7,720	7,720
Charge for the year	2,201	2,201
Disposals	-	-
At 31 December 2023	<u>9,921</u>	<u>9,921</u>
Net book value		
At 31 December 2023	<u><b>3,504</b></u>	<u><b>3,504</b></u>
At 31 December 2022	<u>4,727</u>	<u>4,727</u>

**15 Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
Accrued Income	47,143	37,755
Prepayments	619	259
	<u><b>47,762</b></u>	<u><b>38,014</b></u>

**16 Creditor amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade Creditors	55,066	39,707
Other taxaton & social security	3,800	4,183
Accruals and deferred income	9,975	-
	<u><b>68,841</b></u>	<u><b>43,890</b></u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2023**

<b>17 Analysis of movements in restricted Fund</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>Children's Hospice Gardens</b>		
Balance brought forward at 1 January 2023	373,890	240,509
Incoming resources	200,361	289,161
Outgoing resources	(451,977)	(296,277)
Transfer from unrestricted funds	63,606	140,497
Balance carried forward at 31 December 2023	<u><b>185,880</b></u>	<u><b>373,890</b></u>

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically the garden projects at Acorns, Walsall-£93,959, Chestnut Tree House -£43,750, continuing with the Garden Makeover initiative - £19,933 and the launch of the Greenfingers Garden Maintenance program - £22,532.

<b>18 Analysis of movements in unrestricted funds</b>	<b>2023</b>	<b>2022</b>
	£	£
Balance brought forward at 1 January 2023	918,212	908,019
Incoming resources	446,874	317,466
Outgoing resources	(212,510)	(166,776)
Transfer to restricted funds	(63,606)	(140,497)
Balance carried forward at 31 December 2023	<u><b>1,088,970</b></u>	<u><b>918,212</b></u>

<b>19 Statement of unrestricted funds:</b>	<b>2023</b>	<b>2022</b>
	£	£
Designated Fund	605,995	485,840
Operational Contingency Fund	262,282	242,997
General Reserves	220,693	189,375
Balance carried forward at 31 December 2023	<u><b>1,088,970</b></u>	<u><b>918,212</b></u>

<b>20 Statement of designated funds:</b>	<b>2023</b>	<b>2022</b>
	£	£
EACH, The Nook, Norwich	16,912	40,623
Jigsaw Children's Hospice, Cumbria	6,294	11,000
Derian House, Chorley	1,500	45,467
Demelza House, Sittingbourne	5,920	30,000
Acorns Children's Hospice, Walsall	102,000	150,000
Hope House, Oswestry	195,369	152,000
James Hopkins Trust, Gloucester	40,000	0
Bluebell Wood, Sheffield	60,000	0
Chestnut Tree Hospice	98,000	0
Garden Makeovers	70,000	0
Garden Maintenance Programme	10,000	20,000
Inflation contingency	0	36,750
Balance carried forward at 31 December 2023	<u><b>605,995</b></u>	<u><b>485,840</b></u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2023**

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

The Operational Contingency Fund has been maintained at nine months of normal spend for the charity as a result of the cost of living crisis so the charity can continue to operate during any severe interruption of income.

It is no longer considered necessary to include an inflationary contingency due to the current economic outlook.

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

<b>21 Analysis of net assets</b>	Unrestricted Fund	Restricted Fund	Total Funds
Fixed assets	3,504	-	3,504
Current assets	1,154,307	185,880	1,340,187
Current liabilities	(68,841)	-	(68,841)
<b>Total</b>	<u>1,088,970</u>	<u>185,880</u>	<u>1,274,850</u>

**22 Operating Lease commitments**

At 31 December 2023 the company had one outstanding commitment for future minimum lease payments under non-cancellable operating leases:

	<b>2023</b>	2022
	£	£
Less than one year	14,400	14,400
One to two years	3,600	14,400
Between two and five years	-	3,600
	<u>18,000</u>	<u>32,400</u>

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

	<b>2023</b>	2022
	£	£
Net movement in funds	(17,252)	143,574
Add back depreciation charge	2,201	1,814
Add back loss on disposal of fixed asset	-	-
Deduct interest income shown in investing activities	(13,464)	(6,424)
Decrease/(increase) in debtors	(9,748)	(13,857)
(Decrease)/Increase in creditors due within one year	24,951	30,895
Net cash used in operating activities	<u>(13,312)</u>	<u>156,002</u>

**GREENFINGERS CHARITY**

England & Wales - Charity number 1076640

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# Accounts

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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 2022**

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

**Trustees:** Sue Allen  
Neil Sewell  
Rob Jones  
Colin Wetherley-Mein  
Tammy Woodhouse  
Richard Capewell  
Adam Wigglesworth (Appointed 20th January 2022)  
Heidi Towse (Appointed 21st April 2022)  
Alastair Peat (Appointed 21st April 2022)  
Richard Claxton (Appointed 25th October 2022)

**Secretary:** Sally Jenkins

**Charity number:** 1076640

**Company number:** 3716044

**Principal address & Registered Office:** Unit 9, Station Approach  
Wendover  
Buckinghamshire  
HP22 6BN

**Independent Examiner:** c/o Christopher Nisbet  
Azets  
Suites B and D  
Burnham Yard  
Beaconsfield  
Buckinghamshire  
HP9 2JH

**Bankers:** CAF Bank Limited,  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling,  
Kent.  
ME19 4JQ

Lloyds Bank  
9 Buttermarket  
Bury St Edmonds  
Suffolk  
IP33 1DF

**Solicitors:** D C Kaye  
34/36 Sycamore Road  
Amersham  
Buckinghamshire  
HP6 5DR

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRMANS REPORT  
For The Year Ended 31 December 2022**

**Chairman's Report - Review of 2022**

We started the year optimistically, anticipating that all the Covid issues were behind us. However, within just a few days, the Garden Centre Association Conference was cancelled due to the ongoing problem of the Omicron variant. Normally this would be the first large fund-raising opportunity of the year for Greenfingers and served as a timely reminder of just how precarious fund-raising has become, post pandemic. I am delighted to say that very quickly the charity was able to recover from that initial set-back with a very successful year of fundraising. As part of the lead up to the celebration of our 25th Anniversary in 2024 and our aim to raise over £2million by the end of that year our target for 2022 of over £600,000 was achieved. This was thanks to all the streams of potential giving within which we work performing well. Our own events, including the fully restored Garden Re-Leaf Day in March, 11 runners on the London Landmarks Half-Marathon and the first post-pandemic and joyous Fundraising Dinner in December were all successful.

Our core support from within the gardening industry, strengthened by our Silver Anniversary Appeal, continued to surprise, and delight us and this was augmented by the increasing awareness of the charity and resulting generosity and long-term commitment of other corporate donors.

Trust applications again proved successful and the Postcode Lottery, National Garden Scheme as well as others also made major contributions to specific projects. Individual supporters using inspirational ways to raise money, as well as in memoriam donations, all served to increase our income.

We took advantage of the many opportunities to remind existing and potential supporters of what a special charity this is, by our regular Ambassadors' update lunches on Zoom, and attending many gardening industry events, award ceremonies, golf days and garden exhibitions. Thanks to the generosity of the British Garden Centres group this included a prestigious stand at the RHS Chelsea Flower Show. We constantly review which events prove worthwhile going ahead.

We were delighted to celebrate the official openings of two beautiful Children's Hospice Gardens; Ty Hafan in South Wales and St. Oswald's in Newcastle. Both events served to remind us how important hospice volunteers are in maintaining these precious and highly valued outdoor spaces. This awareness has led us to further consolidate our Garden Re-Fresh programme of ensuring that older Greenfingers gardens have a make-over where necessary, while newer gardens have help with maintenance when needed.

Meanwhile, we faced many challenges in starting work on several new garden projects, not least hugely increased costs, the availability of approved landscapers and new planning requirements. Although this is frustrating, we are acutely aware that our standards must be maintained and the Greenfingers Charity must continue to uphold its reputation of integrity and quality in our provision of safe and magical outdoor spaces for life-limited children, their families, and carers.

The Board of Trustees, the sub-committees and the team of staff worked closely together in all aspects of the charity's work, not least in creating the robust Strategic plan and the sustainability policy. I must take this opportunity to thank my fellow Trustees - each one brings a unique perspective, vital experience, and knowledge to the Board. Finally, of course, I must thank our two dedicated Directors and their increased but small team of staff. Without them, Greenfingers would not have survived and indeed flourished in the last few challenging years.



Sue Allen  
Voluntary Chairman

**GREENFINGERS CHARITY  
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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 2022 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 industry and beyond. The trustees have decided to continue using the funds raised to design and build magical therapeutic outdoor garden spaces for life-limited children and their families and carers to improve their time spent in hospices across the U.K, in line with our Charitable objectives.

**Vision**

To be able to provide all life-limited children, families and carers, within their hospice, emotional support through the power and pleasure of nature.

**Objectives for the period of this report**

It remained the overall aim of the trustees that designing, planning and providing bespoke gardens for life-limited children, their families, and carers to improve their time spent in hospices across the UK 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 2022 were:**

- 1. In 2022 the charity will launch the Silver Anniversary Appeal to raise £2,000,025 by the end of 2024, the charity's 25th Anniversary year. This will ensure the charity will continue to build three gardens in children's hospices each year.**  
This was achieved and we are pleased to report that more companies and individuals are now supporting through our Silver Anniversary partnership scheme.
- 2. Maintain stringent cost control procedures due to rising costs as a result of COVID 19 and BREXIT, particularly with regard to garden build costs where material prices are constantly increasing due to the impact of inflation.**  
This ongoing issue of rising costs has resulted in all garden build costs being stringently value engineered and alternative cost-effective products being used if appropriate without compromising the design of the garden.
- 3. Launch a Garden Maintenance Programme to ensure the sustainability of Greenfingers gardens and to further support the hospices we work with.**  
Throughout the year, the charity worked hard to develop a Garden Maintenance Programme, which now falls under the charity's Garden Refresh Scheme.
- 4. Review the charity's Vision, Mission, and Values to ensure the charity's aims and objectives are accurately reflected.**  
Work commenced in 2022. This area of work has now been completed and revised wording approved by the Board of Trustees on 20 April 2023. The details and further information can be found on the charity's website.
- 5. Work towards reducing the impact the charity has on the environment across all areas of activity.**  
A detailed review was undertaken of the charity's sustainability policy which has now been fully updated, after approval by the Board of Trustees on 20th October 2022 and implemented. It will be reviewed annually.
- 6. Continue to review resources including IT, staffing levels, and offering hybrid working to improve productivity and efficiency.**  
During 2022 two part-time members of staff were recruited, firstly, a replacement Garden Projects Manager to ensure the garden projects continued to progress as speedily and efficiently as possible. Secondly, a new Finance and Office Administrator to assist with the smooth running of the charity's daily financial and office administration.
- 7. Continue to ensure good Governance is adhered to by all.**  
The Board of Trustees and Directors worked together during the year to ensure all have a clear idea of their purpose and role and that everyone remains focused on the strategic goals, while tackling the day-to-day issues too.

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**2022 Garden planning and progress**

Our garden projects continued to progress well in 2022, despite it proving to be another challenging year as we encountered delays due to the weather and came up against planning restrictions, site issues and a sharp rise in the cost of building materials.

During the year we opened two 2021 completed gardens and finished one, as well as progressing five more, including two gardens to tender stage. Work also started to develop our garden strategy - not only for new garden projects but also for the Garden Makeover and Garden Maintenance Programmes with the aim of ensuring longevity for existing Greenfingers Gardens.

And thanks to the generosity of our key corporate supporters, we were able to engage them further by encouraging volunteer days, giving those able to get involved a hands-on experience of Greenfingers Gardens and the difference being made to the children, families, and carers in those hospices we have worked with.

Progress was made on Greenfingers Gardens as follows:

**Completed Gardens**

**Ty Hafan, Cardiff**

The garden at Ty Hafan Children's Hospice – one of the UK's leading paediatric palliative care charities, offering support to children with life-limiting conditions and their families throughout Wales - was officially opened on 27th April 2022 by BBC Radio 2's resident gardener Terry Walton and Greenfingers Chairman, Sue Allen.

Designed by multi RHS gold medal-winning garden designers, Victoria Wade Landscapes; brought to life by NP Garden and Landscaping Services and project managed by Joe Wade, this new interactive, biodiverse, sensory garden space is now providing an opportunity for the children, their families and staff spending time there to connect easily with the natural world and all the wildlife it attracts.

The completion of the garden was thanks to a whole host of Greenfingers supporters who helped to plant thousands of bulbs and plants, including teams from Woodlodge, Pugh's Garden Village and the dedicated and committed hospice garden volunteers.

We are also grateful for funding from The National Lottery Heritage Fund and the People's Postcode Lottery - as well as Evergreen Garden Care, Taylors Bulbs, Smart Garden Products and Kent & Stowe who all donated gifts in kind.

**Haven House, Woodford Green, Essex**

Work was completed on the new 'Reflective Garden' at Haven House - a nurse-led hospice which provides round the clock care to babies, children, and young people, all of whom have life-threatening or life-limiting conditions. The official garden opening took place in April 2023, officiated by the garden's designer, Tom Hoblyn, alongside parents Aasam and Mariam Ali.

Aasam and Mariam were part of the initial conversations with Tom regarding the plans for the space as their late child, Aiza, was cared for by the hospice for over 14 years. The couple's long-term involvement in this project made their role as ribbon cutters at the opening event even more poignant.

Once an unused woodland at the rear of the hospice, the new 300m<sup>2</sup> space at Haven House now includes a series of boardwalk-style pathways which lead to secluded and private refuges for children, families, and staff to spend quiet time together. The garden is a haven for wildlife, and the planting is such that each season of the year there will be something new for visitors to enjoy.

This 'Garden of Reflection' was only made possible thanks to the generosity of all those involved, including Clarins, Stewart Landscapes, The Postcode Lottery, Evergreen Garden Care, Taylors Bulbs, Toolbank, Bridgman, AMES UK, Scotscape, Smart Garden, The Solar Centre as well as many others who together donated funds, bulbs, garden equipment, benches, compost, lighting and their own time to help the scheme reach completion.

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

We officially opened the new play garden at St Oswald's - which provides care for babies, children and young adults with progressive, life-shortening conditions from across the North East - on October 12th 2022.

This new Greenfingers Garden is an inclusive outdoor space where children with complex needs can play together and with their siblings and families. The garden has an interactive play area with new accessible equipment, seating areas in and around the summerhouse (which has been given a complete makeover) plus a stunning new willow tunnel.

Bringing garden designer Holly Harrington's plans to life was the job of the talented team at Ian Howe Landscaping, who were inundated with generous donations from many Greenfingers supporters during the build.

Thanks, must also go to Bridgman, Primrose, Cowell Garden Centre, Sean Murray, Evergreen Garden Care, Smart Garden Products, Kew Green Hotels and Teleflex for their donations of both products and time.

The list of supporters continues with those organisations that have helped to fund the garden build, including The National Garden Scheme, The Banks Community Fund, The Postcode Lottery, Screwfix, and the entire garden retail sector which raised much-needed funds throughout our national fundraising event, Garden Re-Leaf Day.

**Gardens in progress**  
**Jigsaw Children's Hospice, Carlisle**

Designed by Bruce Walker of Westwood Landscapes, work on the Jigsaw Cumbria's Children Hospice in Carlisle began in early June 2022 with its official opening set to take place one year later on 15th June 2023.

With the help of Ian Howe Landscapes, Bruce has been busy transforming a dull outdoor space into a fun and stimulating play area for children with complex disabilities and their families. A Cumbrian native himself, Bruce has created a cohesive design using the colours of the Jigsaw logo, featuring a 'Green Jungle Garden', 'Yellow Wildlife Garden' and an 'Indigo Sensory Area' for relaxation.

This wonderful garden space now boasts a bright blue art area, sage green play area and orange kitchen garden for growing herbs and experimenting with seeds and grow-your-own projects.

**Derian House, Chorley**

Autumn 2022 saw garden designer, Chris Forshaw, begin to transform the tired courtyard garden at Derian House into a beautiful area for children and their families. Before the build, the garden was only accessible via the main hospice building and bedrooms, which disrupts the crucial privacy of these areas.

Tackling this issue has been the key priority of Chris' design, where a mixture of interactive zones have been designed to link together via a central covered space. Imaginative and subdued lighting and extra seating, which maintains the privacy for bedrooms overlooking the garden, have also been incorporated into the design.

The garden is due to be officially opened by the Mayor of Chorley in late summer 2023.

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**Gardens in the pipeline**

Progress was made on the following garden projects throughout the year:

**The Nook, East Anglia**

Officially opened by HRH, The Duchess of Cambridge in 2019, The Nook is East Anglia's Children Hospice's (EACH) newest site.

With a masterplan design created by Gold-medal winning designer Anne-Marie Powell, we are currently working to progress this project, although 'The Nest' garden element is currently on hold due to the hospice undertaking some sustainability work in that part of the hospice grounds. Other progress on site has been delayed due to the need to obtain planning permission.

We are, however, looking forward to bringing the 'Rest and Reflect' garden element of the plan to life in 2023. We are grateful to Clarins, the National Garden Scheme, Evergreen Garden Care, The Rose Press Garden, the Leisure and Outdoor Furniture Association, the My Real Garden Community as well as many others for supporting this project.

**Demelza Hospice, Kent**

Based in Sittingbourne, Kent, Demelza Hospice Care for Children was the site of the very first Greenfingers' garden, nearly 25 years ago.

Designers Andrew Fisher Tomlin and Dan Bowyer, from multi-award-winning garden designers, Fisher Tomlin & Bowyer, are leading the design which, once completed, will feature a bug hotel, bog garden, and a new wildlife safari with a wild meadow area for pollinators, plus an ant walk and animal highway. This garden, which will become accessible to all those who spend time in the hospice.

Having had to negotiate planning permissions as well as ecology issues and contend with a considerable increase in the cost of materials, we are now looking forward to this build commencing in late summer 2023. We are grateful to Clarins, Millbrook Garden Centre and many others for supporting this project.

**Hope House, Oswestry**

In 2022, we commissioned Carolyn Willitts' Landscape Architecture Practice to design a master plan for the entire garden space at Hope House – a children's hospice dedicated to caring for seriously ill children and their families across Shropshire, Cheshire, Powys, and North Wales.

The masterplan was jointly funded by the charity and the hospice. We look forward to bringing one of the gardens within the plan to life in 2023/24.

**Gardens on our waiting list**

We have more garden projects on our waiting list, including a new play garden at **Acorns Children's Hospice in Walsall** which was undergoing an internal refurbishment in 2022. Greenfingers is poised to recommence work on Acorn's new garden space in 2023.

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**2022 Financial Review**

Against an unfavourable background the charity has had a good year with income received amounting to £606,627 (2021: £663,609). This is a decrease of £56,982 (9%) on the previous year, which is not surprising, but much better than expected. This is due to the continuing hard work of the Fundraising team and our many supporters.

The main sources of income in 2022 were from donations £363,531 (2021: £445,092), charitable activities £110,534 (2021: £126,874) and other fundraising activities £126,138 (2021: £86,616). Income from donations decreased by 18% in total (£82k) due to a decrease in Corporate donations of 85%, mainly Clarins (£140k). However this was offset by a strong performance, in Grant Making Trusts, an increase of 61% (£68k), which was due in particular to two donations of £50k each restricted to particular garden projects. Other donations (£151k) mainly from the Garden Industry also performed better than last year, a 23% increase. However, income from charitable activities declined by 13% in total due to the January 2022 GCA conference being cancelled (£10k) and fewer Trade promotions (£12k) but Charity of the Year Partnerships continued at a similar strong level (£49k). Income from fundraising events increased by 46% (£40k) due to the return of external events post the pandemic. The successful annual Fundraising Dinner returned on 1st December raising £45k and the charity entered a new event, the London Landmarks Half Marathon raising £11k. The annual Garden Re-leaf Day was held in person again on 18th March, raising £57,540 (2021: £76,023) a decrease of 24%, giving the opportunity to people re connect in person rather than virtually.

The charity had a total expenditure of £463,053 (2021: £557,513), of which £364,921 was spent on charitable activities (2021: £482,913) and £98,132 (2021: £74,600) spent on raising funds. There was a total expenditure of £296k on garden projects. Two children's hospice gardens were opened during the year and one fully completed. There were two projects in build (£233k) and two projects where the designs were completed but planning permission was being sought (£29k), plus a project where the design was in progress. There were further garden projects in the planning stage along with launching a new Garden Maintenance initiative and continuing with the Garden Makeover programme. The lower expenditure on the Garden projects has been due to planning permission requirements and adverse circumstances delaying two major garden projects this financial year, but it is hoped these will catch up in 2023.

Fundraising expenditure of £98,132 (2021: £74,600) was 31.5% higher than 2021 due to the return of events in person incurring increased direct costs (£16k) and fundraising salaries increased due to the full year employment of the Fundraising Administrator and a 2% increase in employer pension costs (£9k). Overhead costs were £11,229 lower at £58,107 (2021: £69,336) due to the one off of the prior year office move (£10k). New premises were acquired in April 22 at a lower cost. It should be noted that a conscious effort continued to be made by the Directors to keep expenditure at a lower level. Cash flow management continued to be a priority and remains so going forward.

The Charity ended the financial year in a strong position. For the year ending 31 December 2022 the total Fund balances were £1,292,102 (2021: £1,148,528) of which £373,890 (2021: £240,509) is restricted funds for completion of the 2023/24 garden projects, which include Demelza House, Sittingbourne (£134,735), EACH, The Nook, Norwich Rest and Reflect Garden (£159,397) and continuation of the new Garden Makeover project (£25,039).

The unrestricted reserves of £918,212 (2021: £908,019) are split into Designated Funds of £485,840 (2021: £528,828) for future garden projects where a firm commitment has been made to the Hospice. Secondly, an Operational Contingency Fund of £242,997 (2021: £155,897), which has been increased from 6 months running costs to 9 months for prudence given the cost of living crisis currently prevailing and the effect of high inflation. An allowance for the impact of inflation on the cost of the two garden projects waiting for planning has been allowed for within designated funds, as the tenders will have to be revisited. The remaining balance of £189,374 (2021: £223,294) will enable the charity to continue its charitable activities during 2023/4 and beyond knowing the reserves are robust given the unknown certainty of future income due to the current cost of living crisis and the high level of inflation, currently 10.4 %

After inevitable difficulties and set backs of the pandemic, the sound financial result of 2022 puts the charity in a good position to accelerate its program of creating and facilitating more gardens in hospices for children and their families.

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**Investment powers and policy.**

The Trustees operate a low risk strategy and keep restricted funds in interest bearing deposit accounts, some of which are fixed for one year to eighteen months, aiming to achieve a better interest rate. The aim is to achieve a rate that matches inflation. During 2022 rates started to increase as the Bank of England raised the base rate, making it possible to earn 4% on a fixed rate deposit. Continued use is being made of the CAF Deposit platform managed by Flagstone Investment Management in order to access better interest rates. At 31 December 2022 of the overall bank balance 40% was held in deposits on the CAF Platform. Other deposit accounts are held in various short notice accounts for ease of access. The deposits are reviewed quarterly with the Finance Committee and discussed at the Trustee Board meetings.

**Reserves Policy and Going Concern.**

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

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

The trustees review the level of reserves annually in line with the budget and three year business plan. However the reserves are monitored regularly throughout the year by the Finance Committee, which meet quarterly. As the charity relies solely on donations and fundraising initiatives for its income, the trustees have taken the decision to increase the amount of reserves that the charity should hold from a minimum of six months reserves to nine months to cover fundraising and overhead costs. A budget of £242,997 has been allocated for 2023 (2022: £155,897). The trustees consider this adequate for the charity's current operational needs, as new garden projects will not proceed until sufficient funds are in place.

Total Charity Funds at 31 December 2022 were £1,292,102 (2021: £1,148,528). This includes restricted reserves of £373,890 (2021: £240,509) which are retained to deliver specific garden projects, where the design and build are in process. The unrestricted reserves of £918,212 (2021: £908,019) are split between:

-designated reserves for new specific garden projects of £485,840 (2021: £528,828). These reserves are for where a commitment has been made to the hospice to build a garden and planning has begun. Although not a legal contract the trustees regard such promises as binding, and therefore do not enter such commitments, nor engage in costly design and planning work, unless the finance has been set aside to ensure that such projects will proceed to completion without risk of cancellation, curtailment, or delay on financial grounds. In this designation of funds the approximate cost of pledged projects is estimated from site visits backed by previous professional experience of project costs.

-operational contingency fund of £242,997 (2021: £155,897) representing nine months of normal spend for the charity.

-general reserves of £189,375 (2021: 223,294), are free reserves that are used for ensuring adequate funds are available for each specific garden project and can be used to supplement any shortfall on restricted fund projects when required.

Even though the pandemic has receded, the full impact of BREXIT and the continuing war in Ukraine are having an impact on the prices of materials, petrol and energy, which in turn affect the garden build costs. However costs are continually being reviewed, in light of this resulting in a longer tender process as more value engineering is undertaken. The Trustees do not believe with careful controls that there will be an impact on the long term viability of the Charity and as such believe the organisation continues to be a Going Concern.

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**Fundraising and Communications.**

It was so wonderful that in 2022, some fundraising activities and events could come back bigger and better than ever – and the creativity, dedication and unwavering enthusiasm of our supporters was once again truly inspiring.

We did, however, continue to see some challenges, notably the cancellation, due to the ongoing issues of COVID, at the beginning of the year, of the Garden Centre Association's Annual Conference which had been predicted to be a great fundraiser. And then in March, our much-loved flagship event, Garden Re-Leaf Day, coincided with the nation's support of those who were so devastatingly affected by the outbreak of the war in Ukraine, as well as the cost-of-living crisis.

Garden Re-Leaf Day was, however, an event that brought many supporters together, raising an impressive £57,790 by those who took part in our sponsored walk and cycle challenge as well as those who fundraised at home, in garden centres, schools, and businesses across the UK.

We bought places for the London Landmarks Half Marathon and were pleased to support our team of runners from Evergreen Garden Care, British Garden Centres as well as Heidi Towse, one of the charity's Trustees, collectively raising a fantastic £11,652.

We were delighted to attend events and trade shows and are grateful to all those who sponsored our presence at these, including:

- RHS Chelsea Flower Show in May, this time we were pleased to be there with a Trade Stand thanks to our friends at British Garden Centres (BGC) who sponsored the stand. This proved to be a great opportunity to promote our work to thousands of garden lovers and at the same time for BGC to launch a stunning new plant, Hydrangea Red Butterfly.
- Glee, a garden industry trade show where a new range of Greenfingers branded greetings cards was launched by Woodmansterne.
- The Garden Media Guild, The Garden Press Event, GIMA (the Garden Industry Manufacturers Association) and the Society of Garden Designers also chose to support our work at their events.

Two Golf Days were enjoyed over the summer, and our thanks go to GIMA and the Horticultural Golfing Society for nominating Greenfingers as their beneficiary charity.

Throughout the year we were in awe of challenge eventers – including Evergreen Garden Care whose support went from strength to strength throughout the year. As well as donating products for our projects, they volunteered in Greenfingers gardens and completed the Three Peaks Challenge, raising over £30,000. And Helen Barker, one of the charity's most plucky and dedicated fundraisers, climbed Mount Kilimanjaro in aid of Greenfingers. And huge thanks to Abigail Stocker who rounded the year off in style by taking on The Most Jumperful festive challenge.

Our Annual Fundraising Dinner, held this year at Pendley Manor in Tring, was well attended by many of our key supporters, including our Patron David Domoney. The event raised over £30k through an impressive raffle, auction as well as other fundraising activities on the night.

As well as the activities already mentioned, throughout the year, the garden industry continued to support us well by donating gift-in-kind donations for new garden builds. Financial donations were also received from many others, including Smart Garden, LOFA and the HTA, the latter through the National Gardening Gift Vouchers. Garden Centres as well as Homebase, were also generous with their support holding a range of fundraising events or donating income received as a result of the sale of carrier bags.

Thanks to the hard work and dedication of our Freelance Trust Fundraiser several grants and were secured in 2022, including from The Heritage Lottery, The Postcode Lottery and The National Garden Scheme, who all recognised the value of our work in children's hospices.

Over the course of the year, we also managed to raise Greenfinger's profile via trade press and through our social media channels, with each helping us to increase the number of followers and levels of engagement across the gardening industry and beyond. We also continued to be grateful to our growing number of Ambassadors who supported us through their own networks which further helped to increase our supporter base.

Finally, as you will have already read, we launched our Silver Anniversary Appeal in 2022, through which we aim to raise £2,000,025 by the end of 2024. We are delighted to report that our friends at British Garden Centres, Clarins UK and Evergreen Garden Care, Woodmansterne, Pet Face, Millbrook Garden Centres, The Rose Press Garden, Richard Jacksons Garden, GIMA, Glee, Ames and many others have all committed to supporting the charity through the Appeal.

Despite it being, in many respects, another challenging year, with a small fundraising and communication team, we were delighted to end the year having raised an impressive £600k.

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**Aims for 2023**

It remains the overall aim of the Board of Trustees that the charity continues designing, planning, and providing gardens for life-limited children, their families and carers 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 a hospice is an integral part of their lives.

As the nation's love of gardens, gardening and outside spaces has grown so too has the need for specialist, well-designed therapeutic gardens in children's hospices. As such, our ongoing support of children's hospices, whether creating new gardens or revisiting older gardens, continues to be the basis on which the charity's funds are used.

**Specific Objectives for 2023**

The timing of the specific objectives below is kept under constant review during the year by the Board of Trustees.

- 1 Review the Garden Strategy, to ensure the charity is able to offer appropriate and timely support to children's hospices.
- 2 Introduce more regular volunteering days in completed Greenfingers gardens to support the hospices with the maintenance and longevity of the gardens.
- 3 Continue to build new corporate partnerships, from both within and outside the garden industry and introduce a legacy campaign.
- 4 Supported by volunteers, introduce a new fundraising walk in the north of England to enable those in that area to take part in our flagship event, Garden Re-Leaf Day.
- 5 Look at streamlining the Finance and Fundraising administration processes to enhance productivity and efficiency.
- 6 Continue to review all the charity's policies particularly Risk Management to ensure continued good Governance.

**Long Term Aims and Objectives**

The Board of Trustees agreed a new three-year strategy plan 2022-2024 which is reviewed annually. The key areas are:

- 1 Subject to sufficient funds being available, aim to build 3 outdoor garden spaces each year, for life-limited children, their families and carers who spend time in hospices, while the demand for both new and renovated spaces exist.
- 2 The charity has introduced an ambitious maintenance programme, to ensure the longevity of the charity's gardens and plans to continue with the Garden Makeover programme started in 2021.
- 3 Continue to raise funds via Grant Making Trusts, major donors, corporate partnerships, Garden Re-Leaf Day, and the Garden Industry as a whole.
- 4 Increase awareness of Greenfingers Charity and its work through social media channels, regular e-newsletters, engaging films, and other methods.
- 5 Creating a network of fundraising and volunteer support around each garden project by making good use of Ambassadors and encouraging corporate support through volunteer planting days.
- 6 Aim to restore staffing to pre-COVID 19 levels and to further expand the infrastructure to ensure the 25th Silver Anniversary Appeal succeeds.
- 7 Ensure the charity's infrastructure provides the support necessary to ensure staff have the correct equipment to work efficiently by implementing a Capital replacement budget.
- 8 Governance Policies are regularly reviewed, including Health and Safety Policies, Risk Management Register and Business Continuity Plan.
- 9 Plan for Trustee succession to ensure a sound mix of skills, knowledge, and diversity. The Board is actively encouraged to recommend future trustees to ensure the charity continues to be guided by a vibrant, enthusiastic, and professional group.
- 10 Reduce our environmental impact from our operations, working with our suppliers particularly in the garden industry. And to be an environmentally responsible charity.

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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:

Sue Allen (Voluntary Chairman)  
Richard Capewell (Voluntary Treasurer)  
Warren Haskins (resigned 25th October 2022)  
Rob Jones  
Colin Wetherley-Mein  
Neil Sewell  
Tammy Woodhouse  
Adam Wigglesworth (appointed 20th January 2022)  
Heidi Towse (appointed 21st April 2022)  
Alastair Peat (appointed 21st April 2022)  
Richard Claxton (appointed 25th October 2022)

**Key Management personnel:**

Director of Finance & Resources	Sally Jenkins
Director of Fundraising & Communications	Linda Petrons

Founder President:  
Richard Jackson

Honorary Members:  
John Little, Peter Field, Chris Webb, John Ashley, Jane Livesey, Caroline Owen, Boyd Douglas Davies, Andy McIndoe, Warren Haskins.

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

**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 is able to serve for more than two consecutive four year terms. At the 2017 AGM, held on 10th January 2018 a Special Resolution was unanimously passed by the directors (trustees) to increase the term of office from three to four years, which took effect immediately post agreement of Companies House and the Charity Commission. The minimum number of directors is three and is currently not subject to any maximum.

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
For The Year Ended 31 December 2022**

**Trustee induction and training**

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

**Organisation**

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

**Related parties and co-operation with other organisations**

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

**Pay policy for senior staff**

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

The pay of the staff is intended to be reviewed annually on a discretionary basis. An increase of 5% was awarded to all staff effective 1 January 2022. The charity is auto-enrolled into the NEST pension scheme. The employers contribution to the scheme was increased from 3% to 5% on 1 January 2022.

During 2022 the charity started the year with three permanent members of staff, and two freelance roles, the Trust Fundraiser and the Digital Communications Officer. The role of the Garden project manager had not been successfully filled so while the search continued a freelance Garden Project Manager continued to be engaged to ensure the garden program continued to progress. In May 22 a new Garden Projects Manager was successfully recruited on a part time basis of 3 days per week. In addition a new role of Finance and Office Administrator was approved due to the Director of Finance and Resource reducing her days from three to two, which meant outsourcing work to a book-keeper ceased.

The Director of Finance and Resources and Director of Fundraising and Communications were together responsible for the day to day running of the charity. The voluntary Chairman devoted her time to overseeing the charities key objectives. At the end of 2022 there were five permanent members of staff (one full time and four part time), supported by three freelancers.

**Volunteers**

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
For The Year Ended 31 December 2022**

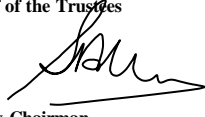
**Risk Management**

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

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

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

**On behalf of the Trustees**

**Sue Allen**  
  
**Voluntary Chairman**  
Greenfingers Charity,  
Unit 9 Station Approach,  
Wendover,  
Bucks. HP22 6BN

Date: 27/07/2023

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

I report to the trustees on my examination of the accounts of Greenfingers Charity (the charitable company) for the year ended 31 December 2022.

**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.

**Christopher Nisbet**

**Mr Christopher Nisbet**

**FCA**

Azets

Suites B and D

Burnham Yard

Beaconsfield

Buckinghamshire

HP9 2JH

United Kingdom

Dated: 11/08/2023

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For The Year Ended 31 December 2022**

		Unrestricted funds	Restricted funds	<b>Total 2022</b>	Total 2021
	Notes	£	£	£	£
<b><u>INCOME FROM:</u></b>					
Donations and legacies	2	121,275	242,256	363,531	445,092
Charitable activities	3	82,329	28,205	110,534	126,874
Other fundraising activities	4	107,438	18,700	126,138	86,616
Investments	5	6,424	-	6,424	5,027
<b>Total income</b>		<b>317,466</b>	<b>289,161</b>	<b>606,627</b>	663,609
<b><u>EXPENDITURE:</u></b>					
Raising Funds	6	98,132	-	98,132	74,600
Charitable activities	6	68,644	296,277	364,921	482,913
<b>Total expenditure</b>		<b>166,776</b>	<b>296,277</b>	<b>463,053</b>	557,513
Net income/(expenditure)for the year		150,690	(7,116)	143,574	106,096
Gross transfers between funds	18	(140,497)	140,497	-	-
Net movement in funds		10,193	133,381	143,574	106,096
Fund balances at 1 January 2022		908,019	240,509	1,148,528	1,042,432
Fund balances at 31 December 2022		918,212	373,890	<b>1,292,102</b>	1,148,528

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 2022**

		2022	2021
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	14	4,727	368
<b>Total Fixed Assets</b>		<u>4,727</u>	<u>368</u>
<b>Current assets</b>			
Debtors	15	38,014	24,157
Cash at bank and in hand		1,293,251	1,136,998
<b>Total Current Assets</b>		<u>1,331,265</u>	<u>1,161,155</u>
<b>Current liabilities</b>			
Creditor amounts falling due within one year	16	43,890	12,995
<b>Net Current assets</b>		<u>1,287,375</u>	<u>1,148,160</u>
<b>Total assets less current liabilities</b>		1,292,102	1,148,528
<b>Net Assets</b>		<u><u>1,292,102</u></u>	<u><u>1,148,528</u></u>
<b>The funds of the charity:</b>			
Restricted funds	17	373,890	240,509
Unrestricted funds:	19		
General Reserves		189,375	223,294
Operational Contingency Reserves		242,997	155,897
Designated Funds		485,840	528,828
<b>Total Charity Funds</b>	21	<u><u>1,292,102</u></u>	<u><u>1,148,528</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 of 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 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 19-27 form part of these accounts.

The accounts were approved by the Board on 20th July 2023


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**Chair of Trustees**  
Sue Allen


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**Treasurer (Trustee)**  
Richard Capewell

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**For The Year Ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Cash used in operating activities</b>	23	<b>156,002</b>	103,856
<b>Cash flows from investing activities</b>			
Interest income		6,424	5,027
Purchase of tangible fixed assets		(6,173)	-
<b>Cash provided by (used in) investing activities</b>		<b>251</b>	5,027
<b>Increase(decrease) in cash and cash equivalents in the year</b>		<b>156,253</b>	108,883
Cash and cash equivalents at the beginning of the year		1,136,998	1,028,115
<b>Total cash and cash equivalents at the end of the year</b>		<b>1,293,251</b>	1,136,998

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

**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 is included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

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

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

Investment income is included when receivable.

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

**d) Interest receivable**

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

**e) Fund accounting**

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

Within Unrestricted funds there are two designations:

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

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES ON THE ACCOUNTS  
For The Year Ended 31 December 2022**

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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 2022**

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	<b>Total 2022</b>	Total 2021
	£	£	£	£
<b>Summary of monetary Donations:</b>				
Legacies	-	-	-	1,000
Donations: Grant making Trusts	8,800	171,636	180,436	111,810
Corporate Donations	24,070	-	24,070	164,220
Other Donations	83,205	67,626	150,831	122,594
Total monetary donations	116,075	239,262	355,337	399,624
Donations in kind	5,200	2,994	8,194	45,468
	<u>121,275</u>	<u>242,256</u>	<u>363,531</u>	<u>445,092</u>

Restricted Grant making Trust Donations totalling £171,636 were received by the charity during the year for specific garden projects (2021: £107,610). Grants were received from the National Garden Scheme and the Rita Lila Howard Foundation. Corporate donations were received from Clarins UK £10,500 (2021: £150,000) and Kew Green Hotels £4,413 (2021: £6,500).

Other donations included restricted donations from Rose Press Garden £10,000 (2021: £0) restricted to the Nook, Norfolk LOFA £10,000 (2021: £10,000) restricted to Derian House Chorley and Millbrook Garden Centre £9,228 (2021: £0) restricted to Demelza House, Kent.

Donations in kind were received for Jigsaw Children's hospice, Haven House Children's Hopice and Ty Hafan Children's Hospice. Gifts in Kind for the garden projects were received from: Evergreen Garden Care, Primrose, Taylor's Bulbs and Victoria Wade Lanscape Architecture.

The Charity benefitted from a donated stand at GLEE Exhibition this year. Other forms of donations gifted were in the form of stationery and decorations.

The charity benefits greatly from the involvement and enthusiastic support of a growing 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**

	<b>2022</b>	2021
	£	£
Charity of the Year (including Evergreen, Stihl, Garsons)	49,433	48,088
Conferences and Awards (Garden Trade Events)	20,591	28,588
Trade Promotions	25,602	38,064
Schools	1,209	3,695
Auctioneers Project (Turn Old into Gold)	5,839	3,169
Horticultural Society Golf Day	7,860	5,270
	<u>110,534</u>	<u>126,874</u>

**4 Income from fundraising events**

	<b>2022</b>	2021
	£	£
Garden Re-Leaf Day	57,540	76,023
Sponsorship	250	1,000
Fundraising Dinner	45,214	-
Open Gardens	3,160	5,448
RHS Chelsea Flower Show	5,676	-
Floral Friday	2,646	2,357
London Landmarks Half Marathon	11,652	-
Other Events	-	1,788
	<u>126,138</u>	<u>86,616</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2022**

**5 Investment Income**

All of the charity's investment income of £6,424 (2021:£5,027) arises from money held in interest bearing deposit accounts with Barclays bank, CAF Gold, Lloyds 32 Day, Virgin Money, Aldemore Bank and Redwood Bank. During 2022 the charity continued to deposit funds with the CAF Charity Deposit platform managed by Flagstone Investment Management, with the aim of getting better interest rates on deposits.

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

	Charitable Expenditure	Fundraising Costs	<b>Total 2022</b>	Total 2021
	£	£	£	£
<b>Raising funds</b>				
Fundraising & Communications salaries		52,953	52,953	43,802
Fundraising & Communications services		13,443	13,443	15,145
Fundraising & Communications expenses		31,272	31,272	15,163
<b>Charitable activities</b>				
Project expense (Note 7)	296,277	-	296,277	404,370
Website costs	6,327	-	6,327	5,628
Governance costs (Note 9)	11,294	-	11,294	14,872
Support costs (Note 9)	46,198	-	46,198	53,721
Insurance Costs	1,031	-	1,031	931
Postage & stationery (Note 9)	615	464	1,079	1,233
Public Relations	3,179	-	3,179	2,648
	<u>364,921</u>	<u>98,132</u>	<u>463,053</u>	<u>557,513</u>

Expenditure on charitable activities was £364,921 (2021:£482,913) of which £68,644 was unrestricted (2021:£78,543) and £296,277 was restricted (2021:£404,370) to garden projects.

**7 Project expenses**

This table shows the costs of the Garden projects in 2022

	<b>2022</b>	2021
	£	£
<b>Completed Projects:</b>		
Haven House Children's Hospice, Essex-Phase2.Completed-May 2022	17,601	130,971
Ty Hafan Children's Hospice, Cardiff-Opened April 2022	2,970	154,813
St Oswalds Children's Hospice, Newcastle-Opened October 2022	2,588	37,965
Rainbows Children's Hospice, Loughborough-Completed September 2020	78	1,007
Little Harbour Children's Hospice, St Austell-Build completed August 2020	-	382
Claire House Children's Hospice, Wirral-Completed 2019	-	183
<b>Projects In progress:</b>		
EACH, The Nook, Norwich-Designs complete, planning required	23,053	31,802
Jigsaw Children's Hospice, Cumbria-Build 90% complete	174,142	10,967
Derian House, Chorley-In Build 50% complete	59,148	7,601
Demelza House, Kent-Design completed, planning required	5,556	3,170
Hope House, Oswestry-Master plan design in progress	7,398	-
Garden Makeover Program	721	24,961
Garden Maintenance-Richard House	1,666	27
<b>Future Project Research and Preparation:</b>		
Other Children's Hospices-Planning	1,356	521
	<u>296,277</u>	<u>404,370</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2022**

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

	Charitable Activities	Fundraising Activities	<b>Total 2022</b>	Total 2021
	£	£	£	£
Costs	(364,921)	(98,132)	(463,053)	(557,513)
Fundraising & Charitable activities	110,534	126,138	236,672	213,490
Donations and Legacies	363,531	-	363,531	445,092
Net cost funded from other income	109,144	28,006	137,150	101,069

**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 7).

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 2022</b>	Total 2021
		£	£	£	£
Salaries & related costs	Time allocated	26,151	6,231	32,382	30,665
Office overhead costs	Invoiced costs	18,547	899	19,446	33,982
Postage & stationery	Usage	607	8	615	743
Independent Examiner Fee	Governance	-	3,120	3,120	3,000
Annual report costs	Governance	-	-	-	-
Legal fees	Governance	1,500	48	1,548	23
Bank Charges	Governance	-	996	996	923
<b>Office costs &amp; support</b>	<b>Time spent</b>	<b>46,805</b>	<b>11,302</b>	<b>58,107</b>	<b>69,336</b>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

<b>10 Net income/(expenditure) for the year</b>	<b>2022</b>	2021
	£	£
This is stated after charging:		
Independent Examination fees	3,120	3,000
Depreciation and other amounts written off fixed assets	<u>1,814</u>	<u>640</u>

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

Employment costs:	<b>2022</b>	2021
	£	£
Salaries and wages	103,622	91,805
Redundancy Costs	-	-
Social security costs	5,984	4,487
Pension costs	5,144	2,649
	<u><b>114,750</b></u>	<u>98,941</u>

The employment costs were higher during 2022 due to:  
the recruitment of a new Garden Project Manager (vacant since August 2021) in May 2022  
the recruitment of a new role, Finance and Office Administrator in June 2022  
the full year impact of the Fundraising Administrator,  
offset by the Director of Finance and Resource reducing her days per week by one.

No employees had employee benefits in excess of £60,000 (2021: none). There are currently no other employee benefits. The charity incurred pension costs from 1 July 2017, as a result of Auto enrolment and re-enrolled in July 2022.

The charity trustees did not receive any remuneration for holding office as trustees of the charity (2021: £nil). However one trustee was reimbursed for specific travel and subsistence expenses totalling £86 (2021: £190).

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 £75,506 (2021: £78,415).

**12 Staff Numbers**

The average monthly headcount during the year was 2.68 staff on payroll (2021: 2.23 staff) and the average number of full time equivalent employees (including part-time staff) during the year was:

<b>Number of employees (at 31 December 2022)</b>	<b>2022</b>	2021
	Number	Number
Director of Finance & Resources-Part Time	0.4	0.6
Director of Fundraising & Communications-Full Time	1.0	1.0
Garden Projects Manager-Part Time	0.6	0.0
Fundraising & Events Administrator-Part Time	0.4	0.6
Finance & Office Administrator-Part Time	0.6	0.0
	<u><b>3.0</b></u>	<u>2.2</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

**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:

		2022		2021	
		Income	Expenditure	Income	Expenditure
Horticultural Trades Association	B.Douglas-Davies	-	-	5,214	-
Haskins Garden Centre Ltd	W.Haskins	8,246	-	1,153	-
Millbrook Garden Centre	T.Woodhouse	9,228	-	4,014	-
Barton Grange Garden Centre	G.Topping	-	-	5,600	-
		<u>17,474</u>	<u>-</u>	<u>15,981</u>	<u>-</u>

There was one outstanding balance with related parties at 31 December 2022 amounting to £8,355 (2021:£4,014).

N.B GuyTopping resigned as a Trustee of Greenfingers Charity on 19th August 2021 and B.Douglas Davies resigned on 21st October 2021

**14 Tangible fixed assets**

	Fixtures, fittings & equipment		Total
	£	£	£
Cost			
At 1 January 2022	8,317		8,317
Additions	6,173		6,173
Disposals	(2,043)		(2,043)
At 31 December 2022	<u>12,447</u>		<u>12,447</u>
Depreciation			
At 1 January 2022	7,949		7,949
Charge for the year	1,814		1,814
Disposals	(2,043)		(2,043)
At 31 December 2022	<u>7,720</u>		<u>7,720</u>
Net book value			
At 31 December 2022	<u>4,727</u>		<u>4,727</u>
At 31 December 2021	<u>368</u>		<u>368</u>

**15 Debtors**

	2022	2021
	£	£
Trade Debtors	-	-
Accrued Income	37,755	23,965
Prepayments	259	192
	<u>38,014</u>	<u>24,157</u>

**16 Creditor amounts falling due within one year**

	2022	2021
	£	£
Trade Creditors	39,707	4,764
Other taxaton & social security	4,183	2,506
Accruals and deferred income	-	5,725
	<u>43,890</u>	<u>12,995</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

<b>17 Analysis of movements in restricted Fund</b>	<b>2022</b>	2021
	£	£
<b>Children's Hospice Gardens</b>		
Balance brought forward at 1 January 2022	240,509	186,105
Incoming resources	289,161	368,490
Outgoing resources	(296,277)	(404,370)
Transfer from unrestricted funds	140,497	90,284
Balance carried forward at 31 December 2022	<u>373,890</u>	<u>240,509</u>

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically the garden projects at Demelza House, Kent-£134,735, EACH at The Nook, Norfolk -£159,377, continuing with the Garden Makeover initiative - £25,039 and the launch of the Greenfingers Garden Maintenance program - £25,336.

<b>18 Analysis of movements in unrestricted funds</b>	<b>2022</b>	2021
	£	£
Balance brought forward at 1 January 2022	908,019	856,327
Incoming resources	317,466	295,119
Outgoing resources	(166,776)	(153,143)
Transfer to restricted funds	(140,497)	(90,284)
Balance carried forward at 31 December 2022	<u>918,212</u>	<u>908,019</u>

<b>19 Statement of unrestricted funds:</b>	<b>2022</b>	2021
	£	£
Designated Fund	485,840	528,828
Operational Contingency Fund	242,997	155,897
General Reserves	189,375	223,294
Balance carried forward at 31 December 2022	<u>918,212</u>	<u>908,019</u>

<b>20 Statement of designated funds:</b>	<b>2022</b>	2021
	£	£
Ty Hafan, Cardiff	-	1,750
Haven House	-	4,720
EACH, The Nook, Norwich	40,623	196,074
Jigsaw Children's Hospice, Cumbria	11,000	115,460
Derian House, Chorley	45,467	63,824
Demelza House, Sittingbourne	30,000	30,000
Acorns Children's Hospice, Walsall	150,000	80,000
Hope House, Oswestry	152,000	12,000
Garden Maintenance Programme	20,000	25,000
Inflation contingency	36,750	-
Balance carried forward at 31 December 2022	<u>485,840</u>	<u>528,828</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2022**

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

The Operational Contingency Fund has been increased from six to nine months of normal spend for the charity as a result of the cost of living crisis so the charity can continue to operate during any severe interruption of income.

A 10% inflationary contingency has been introduced due to the ever increasing cost of materials to ensure the charity has enough funds for the build of a particular garden given Landscapers are only holding their quotes for a set period of time.

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

**21 Analysis of net assets**

	Unrestricted Fund	Restricted Fund	Total Funds
Fixed assets	4,727	-	4,727
Current assets	957,375	373,890	1,331,265
Current liabilities	(43,890)	-	(43,890)
<b>Total</b>	<b><u>918,212</u></b>	<b><u>373,890</u></b>	<b><u>1,292,102</u></b>

**22 Operating Lease commitments**

At 31 December 2022 the company had one outstanding commitment for future minimum lease payments under non-cancellable operating leases:

	2022	2021
	£	£
Less than one year	-	-
Between two and five years	32,400	-

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

	2022	2021
	£	£
Net movement in funds	143,574	106,096
Add back depreciation charge	1,814	640
Add back loss on disposal of fixed asset	-	-
Deduct interest income shown in investing activities	(6,424)	(5,027)
Decrease/(increase) in debtors	(13,857)	(4,939)
(Decrease)/Increase in creditors due within one year	30,895	7,086
Net cash used in operating activities	<b><u>156,002</u></b>	<b><u>103,856</u></b>

**GREENFINGERS CHARITY**

England & Wales - Charity number 1076640

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# Accounts

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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 2021**

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

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**Trustees:** S.Allen  
W.Haskins  
N.Sewell  
R.Jones  
C.Wetherley-Mein  
T.Woodhouse  
R.Capewell  
A.Wigglesworth  
H.Towse  
A.Peat

**Secretary:** S.F.Jenkins

**Charity number:** 1076640

**Company number:** 3716044

**Principal address & Registered Office:** Unit 9, Station Approach  
Wendover  
Buckinghamshire  
HP22 6BN

**Independent Examiner:** c/o Christopher Nisbet  
Azets  
Suites B and D  
Burnham Yard  
Beaconsfield  
Buckinghamshire  
HP9 2JH

**Bankers:** CAF Bank Limited,  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling,  
Kent.  
ME19 4JQ

Lloyds Bank  
9 Buttermarket  
Bury St Edmonds  
Suffolk  
IP33 1DF

**Solicitors:** D C Kaye  
34/36 Sycamore Road  
Amersham  
Buckinghamshire  
HP6 5DR

**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 2021**

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**Chairman's Report -Review of 2021**

I am proud to report that in spite of the Covid-19 Pandemic still affecting all our lives going into 2021, Greenfingers Charity was able to continue and, to some degree, expand its work back to pre-2020 levels both in terms of fundraising and in the creation of our highly valued gardens at children's hospices throughout the UK. Every one of the more than 60 Greenfingers gardens is totally unique and designed to suit the specific needs and wishes of each hospice, whether for play, relaxation or reflection and it is humbling to hear from the children, parents, siblings and carers what a huge difference and comfort our outdoor spaces give. Since the pandemic this has become even more evident.

None of this would have been possible without our dedicated Directors who, despite loss of staff, continued to ensure the process of creating gardens was completed in a timely fashion, whilst still devoting so much time to the overall administration and fundraising functions of the charity. This also included leaving our existing office and finding new accommodation and all that involved. As the situation improved during the year they also started to recruit and train staff thus enabling us to start to catch up on the delayed builds and to expand our new 'makeover' programme of re-visiting existing gardens where some repairs or replacements were needed. Three have been completed and we anticipate developing this more rapidly in the future. It is clear that more hospices need support on general garden maintenance and through our ambassadors and corporate partners both within the gardening industry and in the wider business world, we have developed volunteer planting and maintenance days that are hugely appreciated by both the hospices and the volunteers and recognised as valuable team-building days.

The first few months of 2021 were quiet for fundraising opportunities, with many events cancelled however we did revive our Garden Re-Leaf Day in a 'socially distanced' format, with some innovative ways of raising money, including the Chairman along with her daughter having their heads shaved. From July more events were resurrected, and we were delighted to receive some large donations at them. It is now obvious that Greenfingers is recognised throughout the horticulture industry as its own key and highly respected charity, but also, we now have strong support from other corporate partners and individuals. Donations from Trusts and lotteries have also increased, and we were delighted to receive funding from the National Heritage Lottery and Postcode lottery. Overall, our income has been greater than we had anticipated. This has enabled us to complete 3 gardens – St. Oswald's in Newcastle and Ty Hafan in South Wales and Haven House in Woodford Green-phase one. Four more garden projects are in the pipeline. We became very aware by the end of the year that the cost of materials was rising dramatically and that landscape contractors had long waiting lists and so we are being cautious as we continue to balance our expenditure with our income.

2021 saw a soft launch of our Silver Anniversary Appeal, with the aim of raising £2,000,025 by the end of our 25th year in 2024. We are optimistic this will be achieved. The Board and Directors also had a strategic planning meeting, to more clearly define our values and establish where we wish to be in the future. Work on this continues.

My personal thanks must go to the Board. They have been hugely supportive to me and the staff. Two valued Trustees retired this year and are both now Honorary Members. One new Trustee joined the board, with two more expected in early 2022. Huge thanks must also go to the gardening industry, our corporate partners and the My Real Garden Community (brought together through lockdown). As we look forward to another successful year my final and heartfelt thanks must go to Linda and Sally our Directors, as without them, in such difficult times, so much of what we have achieved could not have happened.

*Sue Allen*

Sue Allen  
Voluntary Chairman

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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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 2021 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 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 limiting conditions and their families to enjoy, in line with our Charitable objectives.

**Vision**

To be able to provide those 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 2021 were:**

- 1. To cost effectively raise £350k in 2021. This cautious approach to fundraising takes into account the as yet unknown economic effects of the pandemic.**  
Thanks to the generosity of our supporters this was exceeded beyond expectations, income of £619k was raised plus £45k gifts in kind.
- 2. In the light of COVID 19, introduce virtual fundraising events and more ways to encourage the public to give.**  
This was achieved as the use of JustGiving and other online platforms ensured those embarking on virtual challenge events were able to fundraise cost effectively and efficiently.
- 3. To continue to increase brand awareness cost effectively with the focus being to attract new supporters both inside and outside the garden industry through engaging social media content and regular e-newsletters.**  
Achieved. The number of new individual and non-garden industry supporters increased in 2021, with some opening their gardens in favour of Greenfingers or embarking on virtual challenge events.
- 4. To revisit new Greenfingers gardens to ensure they can be maintained by the hospice to ensure their longevity.**  
This aim is ongoing due to the Garden Projects Manager leaving in August 21 and not being able to successfully recruit a replacement in 2021. However we are working with a freelance Gardens Project Manager on our core garden projects.
- 5. To implement a new Fundraising database and ensure supporter records accurately reflect how they support the charity.**  
The database was successfully implemented and has streamlined some administrative processes resulting in supporter records being accurately reflected, thus achieving the aim.
- 6. To implement the new Garden Makeover scheme to support those hospices we worked with over 10 years ago to ensure their Greenfingers garden continues to be a usable space.**  
The Garden Makeover scheme is ongoing and three old Greenfingers gardens received a makeover during the year, much to the delight of the hospices involved.
- 7. To continually review all Charity costs to ensure value for money especially in the current climate of rising prices and material shortages due to BREXIT and COVID-19**  
All costs were continually reviewed throughout 2021, particularly with regard to the building of the garden projects where value engineering was constantly undertaken and gifts in kind secured wherever possible.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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**2021 Garden planning and progress**

Although it was a difficult year due to COVID 19 we continued to work collaboratively and sensitively with those hospices on our waiting list. Many planning meetings were held online which proved to be successful and cost effective for the charity, hospice teams as well as garden designers and landscapers.

Despite ongoing restrictions, we were able to complete three gardens, progress four further gardens and support the Garden Makeover programme which was launched in 2020. Thanks to the generosity of our corporate partners, we were pleased to hold a number of volunteer planting days, which ensured further engagement and commitment from those who were able to get involved.

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

Having worked with this hospice in 2006, we were delighted to be invited back to design and create an all-inclusive, fun, play garden for children with complex disabilities to be able to play safely with their siblings and peers. The building work started in 2020 and was completed in May 2021. We worked with a local landscaper and plant grower to create a vibrant garden, which is now home to a willow tunnel, colourful textured poles, inclusive play equipment and seating areas where parents can relax watching children play in this safe and protective environment.

We are grateful to the National Garden Scheme, The Postcode Lottery, The Banks Community Fund and many other funders for generously supporting this project.

**Haven House Children's Hospice, Essex**

This hospice, in Epping forest, asked for help in July 2019, to transform an unused part of their grounds. They were keen for all hospice users to be able to enjoy spending time among the trees and being close to nature and wanted to make their woodland a safe and accessible place for all. Throughout 2020 we, along with the hospice team worked with gold medal award winning designer Tom Hoblyn to redesign the woodland to include a series of boardwalk style pathways, which would lead to secluded and private refuges within the woodland space.

Thanks to Tom's dedication and the hard work of Stewart Landscapes, this complex build started in the summer of 2021. We were grateful to the landscaper who donated plants from the RHS Chelsea Flower Show and, through a Charity of the Year partnership Scotscapes lent their support by relocating over a thousand plants and shrubs from their installation at Somerset House, London to the project. Benches and lighting, as well as the gift of time were also donated.

We are grateful to Clarins who donated £90,000, the Bernard Sunley Foundation and many others who supported this project

**Ty Hafan Children's Hospice, Cardiff.**

This hospice is one of the UK's leading paediatric palliative care services, offering care to children and support for their families, throughout Wales. In 2019 the hospice applied for a stimulating, interactive sensory garden with a quiet area, close to the hospices' counselling hut. They wanted to be able to use their outside space at different times of the day, and throughout the seasons. The design was to seamlessly integrate with adjacent areas, and transform an unused bland space.

We were pleased to commission local designer, Victoria Wade Landscapes who worked closely with the hospice team to design a woodland walk to add intrigue and encourage exploration as well as provide a sense of adventure. Thanks to Victoria's vision, a sustainable garden which will increase biodiversity and become a haven for wildlife has been created and provides a space for children to connect with nature.

Native trees were chosen to provide shelter and there is a winding path which connects the whole space through willow tunnels and a colourful understory of woodland planting. At the centre of the design is 'The Woodland Hut', a covered seating area, with access to electricity and hand washing facilities. The garden, which was completed in November 2021 is now a much loved space where families can enjoy time together, where outdoor therapies can take place or simply as a place in which to sit and reflect. This garden was brought to life by NP Landscapes and project managed by Joe Wade.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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FOR THE YEAR ENDING 31 DECEMBER 2021**

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We are grateful to the Heritage Lottery , the Postcode Lottery and S.Knapton who kindly provided funding for this project and to our friends at Woodlodge, Pugh's Garden Centre, the hospice's garden volunteers and others who donated their time to help with planting.

**East Anglia Children's Hospice-The Nook, Norwich.**

The Nook which was officially opened in 2019 by HRH, The Duchess of Cambridge, asked for our help to design a Masterplan for their entire 4 acre site. Four garden designers were invited to tender for this project and from the concept designs presented, the hospice team chose Ann-Marie Powell as their preferred designer.

The Masterplan was completed in July 2021 and incorporates several gardens including The Rest & Reflect Garden, which will be funded and created by Greenfingers. A detailed design for this quiet reflective area was completed at the end of 2021 with a view to the garden coming to life in 2022. Restricted funding for this project has been received through partnerships with Clarins, LOFA, My Real Garden and others.

**Jigsaw Children's Hospice, Cumbria.**

Jigsaw is Cumbria's Children's Hospice, providing support to children and young adults with life limiting conditions throughout the county. The hospice team asked for our help to transform their dull, outdoor space into a fun and stimulating play area for children with multiple complex disabilities and for their healthy siblings. From the brief, the design was to include play equipment, shelter from the elements as well as interesting planting which has the potential to create something new each time a child visits.

Following the design tender process, Bruce Walker, Westwood Landscapes was appointed in July 2021. He took the brief on board and developed the design using the colours of the Jigsaw logo, to represent six different areas of play. We, and all those who spend time in the hospice look forward to seeing and hearing children playing in this garden later in 2022.

**Derian House, Chorley**

At Derian House we have been asked to transform a tired courtyard garden which has limited access via the hospice building and is overlooked by children's bedrooms, where privacy is of the utmost importance. Along with the hospice, we are working with garden designer, Chris Forshaw, who will fulfil the hospices' brief to design and create a garden where a mixture of interactive zones will be linked together by a central covered space. The design is to include elements of imaginative and subdued lighting and extra seating whilst maintaining the privacy of the gardens outside the bedrooms. The build is planned to get underway in autumn 2022.

**Demelza Hospice Care for Children**

Demelza Hospice Care for Children in Sittingbourne is the home of the first Greenfingers garden. We were delighted to meet with the hospice team in 2021 and hear how the garden is an integral part of the hospice grounds, used by families, carers as well as the wider hospice community. The hospice care team asked for our help again, this time to revamp an old, tired area at the rear of the hospice. Working with multi award winning designers, Fisher Tomlin Bowyer, the brief is to design and create a stimulating wildlife garden which is accessible for all, in 2022/23.

Fundraising and donations through partnerships with Clarins, Millbrook Garden Centres and others will support this project.

**Garden Makeover Programme**

In 2020 restricted funding from a private donor was received which now enables the charity to revisit old Greenfingers gardens to ensure they continue to be useable spaces. Three hospices benefited from this initiative in 2021:

At Keech Hospice Care we replaced a retaining log wall to create additional seating and refreshed a water feature and planting

At Helen and Douglas House we provided a Perspex sheet to enhance the all-weather Kaleidoscope structure

At Richard House we worked with the hospice to makeover their memory garden, provide seating and refresh planting and paving

**Looking ahead.....**

In 2022 we continued to hear from hospices who are continuing to use their gardens more so than ever. This makes the new Garden Maintenance programme very important so that we can ensure the longevity of our gardens and that the therapeutic benefits of these well designed gardens and outside spaces continue to be felt by many more children, families, carers and also the wider hospice teams. As a result, the waiting list of hospices needing our help still continues to grow.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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**2021 Financial Review**

Despite the continuing uncertainty of the COVID 19 pandemic and BREXIT, the charity had an excellent year with income received amounting to £663,609 (2020: £544,695). This is an increase of £118,914 (22%) on the previous year, it certainly exceeded our expectations. This is due to the continuing hard work of the Fundraising team.

The main sources of income in 2021 were from donations £445,092 (2020: £385,710), charitable activities £126,874 (2020: £76,673) and other fundraising activities £86,616 (2020: £67,926). There was a £39k increase in donations in kind mainly due to £29k secured for the Haven House Reflective Garden, Woodford Green. There were also donations in kind for the Ty Hafan Woodland Garden, Penarth (£5k) and St Oswald's Playground Garden (£4k), Newcastle. Income from charitable activities increased by 65% in total due to conferences starting to take place again (£28k) and Charity of the Year Partnerships strengthening (£48k). Income from fundraising events increased by 27% as the main event of the year, the annual Garden Re-leaf Day was held virtually on 19th March, raising £76,023 (2020: £59,668) an increase of 27%.

The charity had a total expenditure of £557,513 (2020: £286,500) with £482,913 being spent on charitable activities (2020: £215,169) and £74,600 (2020: £71,331) spent on fundraising. Three children's hospice gardens were completed (£324k) this year, two projects at the tender stage (£19k), two in the design stage (£18k) and two further gardens in the planning stage plus more in the pipeline. The new Garden Makeover program started, resulting in three old Greenfingers gardens being given a facelift (£25k).

Fundraising expenditure of £74,600 (2020: £71,331) was 4.6% higher than 2020 due to slowly increasing some expenditure, which had been on hold such as PR services, Marketing material and Freelance contractors. Overhead costs were £18,150 higher at £69,336 (2020: £51,186) due to the cost of the office move (£10k), which took place in December 2021. A new software database to improve productivity was installed in February 2021. It should be noted that a conscious effort continued to be made by the Directors to keep expenditure at a lower level.

The Charity ended the financial year in an extraordinarily strong position. At 31 December 2021 the total Fund balances were £1,148,528 (2020: £1,042,432) of which £240,509 (2020: £186,105) is restricted funds for completion of the 2021/22 garden projects, which include Demelza House, Sittingbourne (£126,699), EACH, The Nook, Norwich Rest and Reflect Garden (£49,377) and continuation of the new Garden Makeover project (£25,039).

The unrestricted reserves of £908,019 (2020: £856,327) are split into Designated Funds of £528,828 (2020: £485,000) for future garden projects where a firm commitment has been made to the Hospice. Secondly, an Operational Contingency Fund of £155,897 (2020: £112,000), allowing for 6 months running costs for the charity in line with the Reserves policy below. The remaining balance of £223,294 (2020: £259,327) will enable the charity to continue its charitable activities during 2021/2 and beyond knowing the reserves are robust given the unknown certainty of future income due to the continuing pandemic and BREXIT.

More importantly than ever, cash flow management continued to be a priority during 2021 and remains so going forward. The strong cash position will enable the Charity to facilitate more gardens in hospices for children and their families.

It should be noted that at the time of writing this report, that although all restrictions re COVID-19 are no longer in place there is a war in Ukraine which has compounded the effects of BREXIT and the pandemic. The rate of inflation is currently 10%. Consequently we are still experiencing very high price increases plus a shortage of materials exacerbated by Garden Designers and Landscapers being in very high demand resulting in longer lead times.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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**Investment powers and policy.**

The Trustees operate a low risk strategy and keep restricted funds in interest bearing deposit accounts, some of which are fixed for one year to achieve a better interest rate. The aim is to achieve a rate that matches inflation. Unfortunately deposit rates were further depressed in 2021 and fixed rates higher than 1% were hard to find. Three one year fixed rate deposit accounts were rolled over and a fourth held in an 18 month fixed, all with the aim of obtaining a higher rate of interest. The best one year fixed interest rate obtained in 2021 was with Redwood bank at 1.15% in December 2021. At the time of writing interest rates have improved. Use is still being made of the CAF Deposit platform managed by Flagstone Investment Management. The aim being to continue to have access to better interest rates. Other deposit accounts are held in various short notice accounts for ease of access. The deposits are reviewed quarterly with the Finance Committee and discussed at the Trustee Board meetings.

**Reserves Policy and Going Concern.**

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

- to continue to operate in the event of a shortfall in income and to cover any unplanned emergency expenditure such as a large unforeseen repair bill;
- to provide an adequate level of operational resilience against other risks that the Charity may face in the course of its business e.g. the current COVID 19 pandemic;
- to ensure that sufficient and appropriate resources are available to deliver our charitable aims;

The trustees review the level of reserves annually in line with the budget and three year business plan. However the reserves are monitored regularly throughout the year by the Finance Committee, which meet quarterly. As the charity relies solely on donations and fundraising initiatives for its income, the trustees consider that the charity should have a minimum of six months reserves to cover fundraising and overhead costs. A budget of £155,897 has been allocated for 2022 (2021: £112,000). The trustees consider this adequate for the charity's current operational needs, as new garden projects will not proceed until sufficient funds are in place.

Total reserves at 31 December 2021 were £1,148,528 (2020: £1,042,432). This includes restricted reserves of £240,509 (2020: £186,105) which are retained to deliver specific garden projects, where the design and build are in process. The unrestricted reserves of £908,019 (2020: £856,327) are split between:

- designated reserves for new specific garden projects of £528,828 (2020: £485,000). These reserves are for where a commitment has been made to the hospice to build a garden and planning has begun. Although not a legal contract the trustees regard such promises as binding, and therefore do not enter such commitments, nor engage in costly design and planning work, unless the finance has been set aside to ensure that such projects will proceed to completion without risk of cancellation, curtailment, or delay on financial grounds. In this designation of funds the approximate cost of pledged projects is estimated from site visits backed by previous professional experience of project costs.
- operational contingency fund of £155,897 (2020: £112,000) representing six months of normal spend for the charity.
- general reserves of £223,294 (2020: 259,327), are free reserves that are used for ensuring adequate funds are available for each specific garden project and can be used to supplement any shortfall on restricted fund projects when required.

Even though the pandemic appears to be receding, the full impact of BREXIT and now the war in Ukraine are having an impact on the prices of materials, petrol and energy, which in turn affect the garden build costs. However costs are continually being reviewed, in light of this resulting in a longer tender process as more value engineering is undertaken. The Trustees do not believe with careful controls that there will be an impact on the long term viability of the Charity and as such believe the organisation continues to be a Going Concern.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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**Fundraising and Communications.**

As we continued to navigate our way through the COVID-19 Pandemic we needed to be responsive and agile to the changing fundraising environment as well as the challenges facing those we work with and are supported by.

We worked collaboratively with our supporters and found new and innovative ways to fundraise and communicate with both new and old garden lovers who chose to support our work in many different ways. In addition, we were supported by our Fundraising Committee, utilising Trustee expertise, as well as our Patrons and Ambassadors who help to drive our fundraising and communications strategic direction. Our small fundraising team worked hard, in challenging circumstances, achieving outstanding results.

Our corporate partners supported us well throughout the year and saw donations from Clarins, Millbrook Garden Centres, Great British Cards, Smart Garden, Zest4Leisure, Kelkay Ltd, VividArts, Homebase, Teleflex Medical Supplies, Squires Garden Centres, garden-related trade associations, including GIMA, LOFA, HTA, BALI and the GCA, along with many other businesses.

In its 10th year, thanks to those who supported our national fundraising campaign, Garden Re-Leaf Day, £77k was raised, bringing the income raised since the event began to over £700,000. As much of the country was in lockdown, this year's event saw funds being raised through a range of activities including virtual walks, garden blitzes, quizzes, and head shaves. Led by the charity's Founder President, Richard Jackson, £29k added to the overall total raised, thanks to Richard and our friends at QVC.

We are grateful to the many Grant Making Trusts and Foundations who recognise the value of our work and in turn offered their support throughout the year, including The National Heritage Lottery, the Postcode Community Lottery both supported the new sustainable garden at Ty Hafan. We are also grateful to the National Garden Scheme for their generous support once again.

We made greater use of digital technology throughout 2021 and were pleased to introduce and promote new and easier ways for our supporters to give. We also implemented a new Fundraising Database which will streamline processes and help support the donor journey.

The strategic aim to increase brand awareness continues, and to cost-effectively keep the charity in the hearts and minds of supporters, the use of social media remained an important tool. Regular e-newsletters ensured our supporters were kept up to date and online Ambassador meetings proved to be successful.

Despite the many challenges businesses and individuals faced throughout the year, the overwhelming support received, saw Greenfingers Charity continue to increase its supporter numbers and raise £663,609.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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**Aims for 2022**

It remains the overall aim of the Board of Trustees that the charity continues designing, planning and providing gardens for life-limited 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. Due to COVID-19, more of us are using our outside spaces in a way we never imagined. As a result it is evident that the need for such specialist therapeutic and magical gardens remains stronger than ever, and this will remain the basis on which the charity's funds are used. Through an unexpected very generous one-off donation in 2020, we have been able to offer some support to those hospices we worked with over ten years ago to ensure their Greenfingers gardens continue to be useable spaces.

**Specific Objectives for 2022**

The timing of the specific objectives below are kept under constant review during the year by the Board of Trustees.

- 1 In 2022 the charity will launch the Silver Anniversary Appeal to raise £2,000,025 by the end of 2024, the charity's 25th Anniversary year. This will ensure the charity will continue to build three gardens in children's hospices each year.
- 2 Maintain stringent cost control procedures due to rising costs as a result of COVID 19 and BREXIT, particularly with regard to garden build costs where material prices are constantly increasing due to the impact of inflation.
- 3 Launch a Garden Maintenance Programme to ensure the sustainability of Greenfingers gardens and to further support the hospices we work with.
- 4 Review the charity's Vision, Mission, and Values to ensure the charity's aims and objectives are accurately reflected.
- 5 Work towards reducing the impact the charity has on the environment across all areas of activity.
- 6 Continue to review resources including IT, staffing levels, offering hybrid working to improve productivity and efficiency .
- 7 Continue to ensure good Governance is adhered to by all.

**Long Term Aims and Objectives**

The Board of Trustees has agreed a five year strategy plan which is reviewed annually. The key areas are:

- 1 Subject to sufficient funds being available, aim to build 3 outdoor garden spaces each year, for children with life limiting conditions and their families who spend time in hospices.
- 2 Continue to raise funds via Grant Making Trusts, major donors, corporate partnerships, individual giving and events.
- 3 Maintain staff and minimise turnover by offering flexible hybrid working arrangements. Use Freelance staff and increase the use of volunteers where possible.
- 4 Increase brand awareness through social media channels, regular e-newsletters and other methods.
- 5 Ensure the infrastructure is sound by keeping IT equipment up to date and that staff have the right tools to work efficiently.
- 6 Ensure good governance by reviewing policies, procedures and GDPR annually.
- 7 Plan for Trustee succession to ensure a sound mix of skills, knowledge and diversity.
- 8 Secure funding to deliver a garden maintenance programme.
- 9 Reduce our environmental impact, working with our suppliers particularly in the garden industry.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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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:

S.Allen (Voluntary Chairman)  
R.Capewell (Voluntary Treasurer)  
W.Haskins (Voluntary Treasurer)  
B. Douglas-Davies (resigned 21 October 2021)  
A.McIndoe (resigned 21 October 2021)  
R.Jones  
C. Wetherley-Mein  
N.Sewell  
T.Woodhouse  
G.Topping (appointed 21 January 2021) (resigned 19 August 2021)  
A.Wigglesworth (appointed 20 January 2022)  
H.Towse (appointed 21 April 2022)  
A.Peat (appointed 21 April 2022)

**Key Management personnel:**

Director of Finance & Resources	Sally Jenkins
Director of Fundraising & Communications	Linda Petrons

Founder President:  
Richard Jackson

Honorary Members:  
John Little, Peter Field, Chris Webb, John Ashley, Jane Livesey, Caroline Owen, Boyd Douglas Davies, Andy McIndoe.

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

**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 is able to serve for more than two consecutive four year terms. At the 2017 AGM, held on 10th January 2018 a Special Resolution was unanimously passed by the directors (trustees) to increase the term of office from three to four years, which took effect immediately post agreement of Companies House and the Charity Commission. The minimum number of directors is three and is currently not subject to any maximum.

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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**Trustee induction and training**

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

**Organisation**

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

**Related parties and co-operation with other organisations**

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

**Pay policy for senior staff**

All trustees give their time freely and on a voluntary basis and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 12 to the accounts.

The pay of the staff is intended to be reviewed annually on a discretionary basis. An increase of 3% was awarded to all staff effective 1 April 2021. The charity is auto-enrolled into the NEST pension scheme.

During 2021 the charity started the year with three permanent members of staff, and one freelance role, the Trust Fundraiser. The Garden project manager resigned on 12 August 2021 and while a replacement was being recruited a freelance Garden Project Manager was engaged to ensure the gardens program continued to progress. On the 2 August a Fundraising and Office Administrator joined the team. On 5 October 2021 we enlisted the support of a freelance Digital Marketing and Communications Officer to support the Director of Fundraising & Communications to help raise the profile of the charity. The Director of Finance and Resources and Director of Fundraising and Communications were together responsible for the day to day running of the charity. The voluntary Chairman devoted her time to overseeing the charities key objectives. At the end of 2021 there were three permanent members of staff (one full time and two part time), supported by three freelancers.

**Volunteers**

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2021**

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**Risk Management**

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

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

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

On behalf of the Trustees

*Sue Allen*

**Sue Allen**  
**Voluntary Chairman**  
The Greenfingers Charity,  
Unit 9 Station Approach,  
Wendover,  
Bucks. HP22 6BN

Date: 07/09/2022

**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 2021.

**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.

*Christopher Nisbet*

Mr Christopher Nisbet  
FCA  
Azets  
Suites B and D  
Burnham Yard  
Beaconsfield  
Buckinghamshire  
HP9 2JH  
United Kingdom

Dated: 08/09/2022

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For The Year Ended 31 December 2021**

		Unrestricted funds	Restricted funds	<b>Total 2021</b>	Total 2020
	Notes	£	£	£	£
<b><u>INCOME FROM:</u></b>					
Donations and legacies	2	123,507	321,585	445,092	385,710
Charitable activities	3	98,669	28,205	126,874	76,673
Other fundraising activities	4	67,916	18,700	86,616	67,926
Investments	5	5,027	-	5,027	3,807
Coronavirus Job Retention Scheme Grant	6	-	-	0	10,579
<b>Total income</b>		<b>295,119</b>	<b>368,490</b>	<b>663,609</b>	544,695
<b><u>EXPENDITURE:</u></b>					
Raising Funds	7	74,600	-	74,600	71,331
Charitable activities	7	78,543	404,370	482,913	215,169
<b>Total expenditure</b>		<b>153,143</b>	<b>404,370</b>	<b>557,513</b>	286,500
Net income/(expenditure)for the year		141,976	(35,880)	106,096	258,195
Gross transfers between funds	19	(90,284)	90,284	-	-
Net movement in funds		51,692	54,404	106,096	258,195
Fund balances at 1 January 2021		856,327	186,105	1,042,432	784,237
Fund balances at 31 December 2021		908,019	240,509	<b>1,148,528</b>	1,042,432

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 2021**

		2021	2020
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	15	368	1,009
		<u>368</u>	<u>1,009</u>
<b>Total Fixed Assets</b>			
		368	1,009
<b>Current assets</b>			
Debtors	16	24,157	19,218
Cash at bank and in hand		1,136,998	1,028,115
		<u>1,161,155</u>	<u>1,047,333</u>
<b>Total Current Assets</b>			
		1,161,155	1,047,333
<b>Current liabilities</b>			
Creditor amounts falling due within one year	17	12,995	5,910
		<u>1,148,160</u>	<u>1,041,423</u>
<b>Net Current assets</b>			
		1,148,160	1,041,423
<b>Total assets less current liabilities</b>		1,148,528	1,042,432
		<u>1,148,528</u>	<u>1,042,432</u>
<b>Net Assets</b>		<u>1,148,528</u>	<u>1,042,432</u>
<b>The funds of the charity:</b>			
Restricted funds	18	240,509	186,105
Unrestricted funds:	20		
General Reserves		223,294	259,327
Operational Contingency Reserves		155,897	112,000
Designated Funds		528,828	485,000
<b>Total Charity Funds</b>	22	<u>1,148,528</u>	<u>1,042,432</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 of 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 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 19-27 form part of these accounts.

The accounts were approved by the Board on 07/09/2022

*Sue Allen*

Chair of Trustees  
Sue Allen

*R J Capewell*

Treasurer(Trustee)  
Richard Capewell

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**For The Year Ended 31 December 2021**

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	Notes	2021 £	2020 £
Cash used in operating activities	24	<u>103,855</u>	<u>297,296</u>
<b>Cash flows from investing activities</b>			
Interest income		5,027	3,807
Purchase of tangible fixed assets		-	-
Cash provided by (used in) investing activities		<u>5,027</u>	<u>3,807</u>
<b>Increase(decrease) in cash and cash equivalents in the year</b>		<u><b>108,882</b></u>	<u>301,103</u>
Cash and cash equivalents at the beginning of the year		<u>1,028,115</u>	<u>727,012</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u><b>1,136,997</b></u>	<u>1,028,115</u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2021**

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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 is included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

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

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

Investment income is included when receivable.

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

**d) Interest receivable**

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

**e) Fund accounting**

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

Within Unrestricted funds there are two designations:

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

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES ON THE ACCOUNTS  
For The Year Ended 31 December 2021**

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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

**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 2021**

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	<b>Total 2021</b>	Total 2020
	£	£	£	£
<b>Summary of monetary Donations:</b>				
Legacies	1,000	-	1,000	-
Donations:				
Grant making Trusts	4,200	107,610	111,810	84,011
Corporate Donations	14,220	150,000	164,220	110,017
Other Donations	97,625	24,969	122,594	184,768
Total monetary donations	117,045	282,579	399,624	378,796
Donations in kind	6,462	39,006	45,468	6,914
	<u>123,507</u>	<u>321,585</u>	<u>445,092</u>	<u>385,710</u>

Restricted Grant making Trust Donations totalling £107,610 were received by the charity during the year for specific garden projects (2020: £75,211). Grants were received from the National Heritage Lottery and the Postcode Lottery. Corporate donations were received from Clarins UK £150,00 (2020: £80,000) and Kew Green Hotels £6,500 (2020: £25,508).

Other donations included restricted donations from Ann-Marie Powell £10,000 (2020: £nil) and LOFA £10,000 (2020: £nil) both restricted to the Nook, Rest and Reflect Garden project in Norwich.

Donations in kind were received for St Oswald's Childrens hospice, Haven House Children's Hopice and Ty Hafan Children's hospice. Gifts in Kind for the garden projects were received from: Evergreen Garden Care, Primrose, AMES, Bridgeman Furniture, Scotscape, Taylor's Bulbs, Smart Garden, the Solar Centre and Stewart Landscape Construction.

The Charity benefitted from a donated stand at GLEE Exhibition this year. Other forms of donations gifted were in the form of design work, stationery and catering.

The charity benefits greatly from the involvement and enthusiastic support of a growing 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**

	<b>2021</b>	2020
	£	£
Sponsorship	-	3,000
Charity of the Year (including Evergreen, Stihl, GGM)	48,088	17,279
Conferences and Awards (Garden Trade Events)	28,588	8,758
Trade Promotions	38,064	43,913
Schools	3,695	3,575
Auctioneers Project (Turn Old into Gold)	3,169	148
Horticultural Society Golf Day	5,270	0
	<u>126,874</u>	<u>76,673</u>

**4 Income from fundraising events**

	<b>2021</b>	2020
	£	£
Garden Re-Leaf Day	76,023	59,668
Sponsorship	1,000	750
Fundraising Dinner (cancelled due to COVID-19)	-	0
Open Gardens	5,448	400
Challenge Events (cancelled due to COVID -19)	-	3,692
Craft Fairs	-	100
RHS Chelsea Flower Show	2,357	0
Floral Friday	1,788	2,419
Other Events	-	897
	<u>86,616</u>	<u>67,926</u>

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For The Year Ended 31 December 2021**

**5 Investment Income**

All of the charity's investment income of £5,027 (2020:£3,807) arises from money held in interest bearing deposit accounts with Barclays bank, Shawbrook, CAF Gold, Lloyds 32 Day, Yorkshire Building Society, Virgin Money, Aldemore Bank. In 2021 the charity continued to deposit funds with the CAF Charity Deposit platform managed by Flagstone Investment Management, with the aim of getting better interest rates on deposits.

**6 Coronavirus Job Retention Scheme Grant**

The charity has been eligible to claim additional funding in the year from government support schemes in response to the coronavirus outbreak. The charity did not furlough any employees under the government's CJRS in 2021

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

	Charitable Expenditure	Fundraising Costs	<b>Total 2021</b>	Total 2020
<u>Raising funds</u>	£	£	£	£
Fundraising & Communications salaries		43,802	43,802	52,032
Fundraising & Communications services		15,145	15,145	8,559
Fundraising & Communications expenses		15,163	15,163	9,557
<u>Charitable activities</u>				
Project expense(Note 8)	404,370	-	404,370	155,416
Website costs	5,628	-	5,628	5,350
Governance costs(Note 10)	14,872	-	14,872	12,269
Support costs(Note 10)	53,721	-	53,721	38,542
Insurance Costs	931	-	931	972
Postage & stationery(Note 10)	743	490	1,233	839
Public Relations	2,648	-	2,648	2,964
Bad Debt Provision		-	0	0
	<b>482,913</b>	<b>74,600</b>	<b>557,513</b>	<b>286,500</b>

Expenditure on charitable activities was £482,913 (2020:£215,169) of which £78,543 was unrestricted (2020:£59,753) and £404,370 was restricted (2020:£155,416) to garden projects.

**8 Project expenses**

This table shows the costs of the Garden projects in 2021	<b>2021</b>	2020
<b>Completed Projects:</b>	£	£
Grace House,Sunderland-Completed 2019	0	128
Claire House Children's Hospice,Wirral-Completed 2019	183	74
Richard House Children's Hospice,E16-Completed 2019	27	136
Little Harbour Children's Hospice,St Austell-Build completed August 2020	382	9,624
Rainbows Children's Hospice,Loughborough-Completed September 2020	1,007	59,840
St Oswalds Children's Hospice,Newcastle-Completed May 2021	37,965	55,626
Ty Hafan Children's Hospice, Cardiff-Completed November 2021	154,813	10,442
<b>Projects In progress:</b>		
Haven House Children's Hospice,Essex-Phase 1.Completed-October 2021	130,971	15,843
EACH,The Nook,Norwich-Design	31,802	3,143
Jigsaw Children's Hospice, Cumbria-Design complete	10,967	-
Derian House,Chorley-Design complete	7,601	-
Demelza House, Kent-Design Concept started	3,170	-
Garden Makeover Program-3 Makeovers in 2021	24,961	-
<b>Future Project Research and Preparation:</b>		
Other Children's Hospices-Planning	521	560
	<b>404,370</b>	<b>155,416</b>

**GREENFINGERS CHARITY**  
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**For The Year Ended 31 December 2021**

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

	Charitable Activities	Fundraising Activities	<b>Total 2021</b>	Total 2020
	£	£	£	£
Costs	(482,913)	(74,600)	(557,513)	(286,500)
Fundraising & Charitable activities	126,874	86,616	213,490	144,599
Donations and Legacies	445,092	-	445,092	385,710
Net cost funded from other income	89,053	12,016	101,069	243,809

**10 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 7).

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 2021</b>	Total 2020
		£	£	£	£
Salaries & related costs	Time allocated	22,364	8,301	30,665	30,387
Office overhead costs	Invoiced costs	31,357	2,625	33,982	18,786
Postage & stationery	Usage	417	326	743	375
Independent Examiner Fee	Governance	-	3,000	3,000	1,440
Annual report costs	Governance	-	-	0	0
Legal fees	Governance	-	23	23	0
Bank Charges	Governance	-	923	923	198
<b>Office costs &amp; support</b>	<b>Time spent</b>	<b>54,138</b>	<b>15,198</b>	<b>69,336</b>	<b>51,186</b>

**GREENFINGERS CHARITY  
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For The Year Ended 31 December 2021**

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<b>11 Net income/(expenditure) for the year</b>	<b>2021</b>	2020
	£	£
This is stated after charging:		
Independent Examination fees	3,000	1,440
Depreciation and other amounts written off fixed assets	640	804
	<u>640</u>	<u>804</u>

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

Employment costs:	<b>2021</b>	2020
	£	£
Salaries and wages	91,805	104,041
Redundancy Costs	-	1,373
Social security costs	4,487	5,321
Pension costs	2,649	3,121
	<u><b>98,941</b></u>	<u>113,856</u>

The employment costs were lower during 2021, and the furlough scheme was not used for any members of staff. The Garden Projects Manager resigned on 12 August 2021 and recruitment proved difficult during 2021. A new Fundraising and Office Administrator started on 2 August 2021.

No employees had employee benefits in excess of £60,000 (2020: 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 (2020: £nil) However two trustees were reimbursed for specific travel and subsistence expenses totalling £190 (2020: £180).

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 £78,415 (2020: £72,592).

**13 Staff Numbers**

The average monthly headcount during the year was 2.23 staff on payroll (2020: 2.85 staff) and the average number of full time equivalent employees (including part-time staff) during the year was:

<b>Number of employees (at 31 December 2021)</b>	<b>2021</b>	2020
	Number	Number
Director of Finance & Resources-Part Time	0.6	0.6
Director of Fundraising & Communications-Full Time	1.0	1.0
Garden Projects Manager-Part Time	0.0	0.6
Fundraising & Events Administrator-Part Time	0.6	0.0
Digital Marketing Support-Part Time	0.0	0.0
	<u><b>2.2</b></u>	<u>2.2</u>

**GREENFINGERS CHARITY**  
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**For The Year Ended 31 December 2021**

**14 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:

		2021		2020	
		Income	Expenditure	Income	Expenditure
Horticultural Trades Association	B.Douglas-Davies	5,214	-	6,856	-
Haskins Garden Centre Ltd	W.Haskins	1,153	-	3,993	-
Millbrook Garden Centre	T.Woodhouse	4,014	-	25	-
Barton Grange Garden Centre	G.Topping	5,600	-	1,275	-
		<b>15,981</b>	<b>-</b>	<b>12,149</b>	<b>-</b>

There was one outstanding balance with related parties at 31 December 2021 amounting to £4,014.(2020:£1,838)

N.B GuyTopping resigned as a Trustee of Greenfingers Charity on 19th August 2021.

**15 Tangible fixed assets**

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 January 2021	8,317	8,317
Additions	-	-
Disposals	-	-
At 31 December 2021	<b>8,317</b>	<b>8,317</b>
Depreciation		
At 1 January 2021	7,309	7,309
Charge for the year	640	640
Disposals	-	-
At 31 December 2021	<b>7,949</b>	<b>7,949</b>
Net book value		
At 31 December 2021	<b>368</b>	<b>368</b>
At 31 December 2020	<b>1,009</b>	<b>1,009</b>

**16 Debtors**

	2021	2020
	£	£
Trade Debtors	-	-
Accrued Income	23,965	14,509
Prepayments	192	4,709
	<b>24,157</b>	<b>19,218</b>

**17 Creditor amounts falling due within one year**

	2021	2020
	£	£
Trade Creditors	4,764	877
Other taxaton & social security	2,506	2,850
Accruals and deferred income	5,725	2,183
	<b>12,995</b>	<b>5,910</b>

**GREENFINGERS CHARITY**  
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**For The Year Ended 31 December 2021**

<b>18 Analysis of movements in restricted Fund</b>	<b>2021</b>	2020
	£	£
<b>Children's Hospice Gardens</b>		
Balance brought forward at 1 January 2021	186,105	222,204
Incoming resources	368,490	212,460
Outgoing resources	(404,370)	(155,416)
Transfer from unrestricted funds	90,284	(93,143)
Balance carried forward at 31 December 2021	<u><u>240,509</u></u>	<u><u>186,105</u></u>

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically the garden projects at Demelza House, Kent-£126,699, EACH both at The Nook, Norfolk Rest and Reflect Garden-£49,377, plus The Nest Garden-£24,956 and continuing with the Garden Makeover initiative - £25,039.

<b>19 Analysis of movements in unrestricted funds</b>	<b>2021</b>	2020
	£	£
Balance brought forward at 1 January 2021	856,327	562,033
Incoming resources	295,119	332,235
Outgoing resources	(153,143)	(131,084)
Transfer to restricted funds	(90,284)	93,143
Balance carried forward at 31 December 2021	<u><u>908,019</u></u>	<u><u>856,327</u></u>

<b>20 Statement of unrestricted funds:</b>	<b>2021</b>	2020
	£	£
Designated Fund	528,828	485,000
Operational Contingency Fund	155,897	112,000
General Reserves	223,294	259,327
Balance carried forward at 31 December 2021	<u><u>908,019</u></u>	<u><u>856,327</u></u>

<b>21 Statement of designated funds:</b>	<b>2021</b>	2020
	£	£
Ty Hafan, Cardiff	1,750	90,000
Haven House	4,720	-
The Nook, Norwich-Rest & Reflect Garden	101,074	100,000
Jigsaw Children's Hospice, Cumbria	115,460	60,000
Derian House, Chorley	63,824	50,000
Demelza House, Sittingbourne	30,000	80,000
The Nook, Norwich-The Nest Garden	95,000	-
Acorns Children's Hospice, Walsall	80,000	80,000
Hope House, Oswestry	12,000	-
Garden Maintenance Programme	25,000	25,000
Balance carried forward at 31 December 2021	<u><u>528,828</u></u>	<u><u>485,000</u></u>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2021**

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

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

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

<b>22 Analysis of net assets</b>	Unrestricted Fund	Restricted Fund	Total Funds
Fixed assets	368	-	368
Current assets	920,646	240,509	1,161,155
Current liabilities	(12,995)	-	(12,995)
<b>Total</b>	<u>908,019</u>	<u>240,509</u>	<u><b>1,148,528</b></u>

**23 Operating Lease commitments**

At 31 December 2021 the company had no outstanding commitments for future minimum lease payments under non-cancellable operating leases:

	<b>2021</b>	2020
	£	£
Less than one year	-	14,600
Between two and five years	-	-

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

	<b>2021</b>	2020
	£	£
Net movement in funds	106,096	258,195
Add back depreciation charge	640	944
Add back loss on disposal of fixed asset	-	-
Deduct interest income shown in investing activities	(5,027)	(3,807)
Decrease/(increase) in debtors	(4,939)	50,700
(Decrease)/Increase in creditors due within one year	7,085	(8,736)
Net cash used in operating activities	<u><b>103,855</b></u>	<u>297,296</u>

**GREENFINGERS CHARITY**

England & Wales - Charity number 1076640

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# Accounts

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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 2020**

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

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**Trustees:** S.Allen  
W.Haskins  
N.Sewell  
B. Douglas-Davies  
A.McIndoe  
R.Jones  
C.Wetherley-Mein  
T.Woodhouse  
R.Capewell  
G.Topping (appointed 21st January 2021)

**Secretary:** S.F.Jenkins

**Charity number:** 1076640

**Company number:** 3716044

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

**Independent Examiner:** c/o Christopher Nisbet  
Azets  
The Mill House  
Boundary Road,  
Loudwater  
High Wycombe,  
HP10 9QN

**Bankers:** CAF Bank Limited,  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling,  
Kent.  
ME19 4JQ

Lloyds Bank  
9 Buttermarket  
Bury St Edmonds  
Suffolk  
IP33 1DF

**Solicitors:** BP Collins Solicitors,  
Collins House,  
32-38 Station Road,  
Gerrards Cross,  
Buckinghamshire  
SL9 8EL

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
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**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRMAN'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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**Chairman's Report -Review of 2020**

2020 was my first year as Chairman of Greenfingers Charity, an inspiring and important charity which has now helped over 60 hospices right across the UK, and in turn has made a very real difference to thousands of life-limited children, their families and carers.

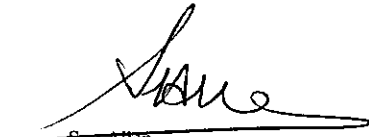
As I reflect on the last twelve months, it is safe to say, that none of us expected to be navigating through a pandemic, that saw us all face many challenges in our own businesses and indeed our day to day lives, some of which we continue to see today. Regional and national lockdowns presented their own issues and the effect on the hospitality industry caused us great concern as our friends at Kew Green Hotels and others were adversely affected.

As the country faced its first lockdown at the end of March, like many charities we were concerned about the future of fundraising and the sustainability of some of the children's hospices we were planning to work with. This resulted in our garden projects, fundraising events and many other activities we relied on being put on hold and so the difficult decision to furlough some staff was made. With continued uncertainty, sadly two members of the team were subsequently made redundant.

As I mentioned, our garden projects were delayed however we were able to maintain positive communications with the hospices we were working with. We delivered two gardens: at Little Harbour in Cornwall and at Rainbow's Hospice in Loughborough. Later in the year, work commenced on a new play garden at St Oswald's Children's Hospice in Newcastle and the team also continued progressing further garden projects due to start in 2021.

Among many concerns brought about by the Pandemic, was the effect COVID-19 might have on our income in 2020. It should be noted that understandably some of our anticipated income streams did not perform as well as in previous years. However, I must take this opportunity to offer my sincerest thanks to the charity's Directors, staff, Trustees, volunteer committees and Ambassadors who work exceptionally hard throughout the year, particularly as for much of the time our resources were inevitably limited. With the help of so many loyal and committed people, the Greenfingers Charity brand remained in the hearts

Looking ahead to 2021, after so many of us experienced time outside and being close to nature in 2020, we are sure we can use this as an opportunity to continue to expand our engagement with the gardening industry and also encourage support from many others who have recognised the mental and physical benefits of the great outdoors in all its guises.



Sue Allen  
Voluntary Chairman

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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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 2020 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 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 those 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 2020 were:**

- 1. To cost-effectively maintain fundraising income at £500k on an ongoing basis, thus enabling the design and build of three new garden spaces in the year.**  
This was achieved due to generous support from Grant Making Trusts, corporate donations, including Charity of the Year Partnerships, donations from individuals who organised events, made donations in memory or in lieu of celebrations. Our national fundraising campaign, Garden Re-Leaf Day, also delivered a good return.
- 2. To cost-effectively increase brand awareness with the focus being to attract new supporters through engaging social media content and regular e-newsletters.**  
During 2020 these were the main methods used to ensure the Greenfingers Charity brand remained in the hearts and minds of supporters. During the first lockdown in 2020, a successful social media campaign, #FloralFriday was launched. This resulted in an increase in more garden lovers engaging with the charity. Further engaging social media content throughout the year led to a 10.5% increase in social media followers in 2020.
- 3. To continuously review all charity expenses, whilst not jeopardising our ability to raise funds.**  
All charity expenses were reviewed as part of the annual budget process. Return on Investment is analysed with regard to Fundraising event costs. Due to the pandemic all charity expenses were reduced to a minimum until the extent of the effect on our ability to raise funds was known. Use was made of the furlough scheme and sadly the difficult decision was made to make two members of staff redundant.
- 4. To streamline and improve procedures and processes to enable the charity to become more efficient.**  
During 2020 a project to research a more efficient Fundraising Database was undertaken with a view to implementing a new database in early 2021. Work commenced to migrate data to the new database at the end of the year.
- 5. To continue to secure Gift in Kind support by cultivating relationships with suppliers of garden products and equipment while engaging them in understanding the therapeutic benefits of well-designed outside spaces for life-limited children who spend time in hospices.**  
Relationships with garden industry supporters continue to grow and a number of generous donations were gifted to support our garden projects. These included plants, top soil and garden furniture.
- 6. To provide Charity of the Year partnerships, and others, with volunteering opportunities in Greenfingers Charity garden projects.**  
Due to the pandemic garden volunteering opportunities were limited in the first half of the year but we were delighted to see a

**GREENFINGERS CHARITY  
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TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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small number of corporate volunteers attend planting days later in the year.

**7 To recruit another Patron to help raise the profile of the charity.**

Having been a supporter of the charity for many years, we were delighted to appoint David Domoney, an English Chartered Horticulturist and celebrity gardener, as a Patron in 2020.

**2020 Garden planning and progress**

At the beginning of 2020 we had ambitious plans to create three more gardens in children's hospices. However due to COVID-19 restrictions, all of the garden builds were put on hold from 23rd March through to August. As soon as the charity was able to, the following projects were progressed:

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

For more than 25 years Children's Hospice South West (CHSW) has been caring for children with life-threatening conditions by providing children's hospice and professional family support services. The hospice is dedicated to making the most of short and precious lives through the provision of the best possible care for children and young people with life-limiting conditions. The care offered at each of their three hospices is not just about medical and nursing support for sick children but enriching lives of the children and their whole family.

Little Harbour, which falls under the CHSW umbrella, asked for our help to create an inclusive space to enable children and families to enjoy time outside whatever the weather and throughout the seasons. Having started the garden build in 2019, the garden named 'A Place to Be', was completed in August, shortly after lockdown restrictions were lifted.

This new garden incorporates a vibrant colourful structure and is surrounded by sensitive planting. It is now a multi-purpose area for stimulation and fun and a place where peaceful therapy sessions, as well as music therapy, are now taking place. This protective space is now being enjoyed by all those who spend time at the hospice.

Designed by Darren Hawkes, an award-winning designer based in Cornwall, Darren took his inspiration for many elements of the materials used from his local knowledge of the landscape that surrounds the hospice.

**Rainbows Hospice for Children and Young People, Loughborough.**

The East Midlands' only hospice for children and young people provides vital care and support to families impacted by life-limited conditions. As well as providing end of life care, the hospice offers exceptional support for parents and siblings through their bereavements.

Following an application to work with the hospice to redesign and extend the boundary of their Remembrance Garden, in 2019 we were delighted to work with VaRa Garden Design, an award-winning design collaboration, to support this emotive and sensitive project.

We had hoped to commence the build in the Spring, however all work was delayed due to COVID-19. Thanks to the dedication of the designers, landscapers (Alfresco Landscaping Ltd), and volunteers we were able to commence work in August and complete the garden in September.

A bespoke cortan-steel tree on which bereaved families can place a specially engraved coloured glass leaf in memory of a child they have lost, now forms a focal point of this garden. With their many years' experience working with families with disabilities, the Remembrance Garden will be a peaceful place for families for many years to come.

Speaking about the finished garden, David Hamilton, Psychological and Bereavement Lead at the hospice said:

*I just wanted to say again a huge thank you to you all for transforming our Remembrance Garden into a beautiful, reflective space. The sensitivity of the design is respectful of the past and has brought life, energy and a sense of the sacred into what was also a very static place. The generosity of Greenfingers, and VaRa Garden Design and Alfresco's energy have allowed this all to happen. I am confident that the garden will be a healing refuge to our bereaved families as well as a quiet space for our staff to reflect on our hospice work.*

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

St Oswald's children's services provide care for babies, children and young adults with progressive, life shortening conditions from across the north east. Their team of skilled staff provides residential short breaks to local families. Up to six children and young adults can stay at any one time in their relaxed, home-from-home environment.

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FOR THE YEAR ENDING 31 DECEMBER 2020**

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Having supported this hospice in 2006, we were happy to be invited to design and create an all-inclusive, fun, play garden for children with complex disabilities to be able to play safely with their siblings and peers. Having worked closely with the hospice team, Greenfingers Garden Project Manager, Holly Harrington, designed a new vibrant garden, a garden to heighten the senses and encourage children and families to want to be outside in the fresh air for both fun and relaxation.

Using a local landscaper and local plant grower, we were able to start building this garden in November. The garden now boasts an inclusive roundabout, swings, trampoline and seating areas where parents and carers can relax while they enjoy watching their children play. We were glad to be able to relocate some elements from The Greenfingers Charity Garden from the 2019 RHS Chelsea Flower Show to this garden. We look forward to the garden officially opening in July 2021.

**Haven House Children's Hospice, Essex**

In July 2019, this hospice asked for our support to transform a woodland in their grounds to ensure the area would become a safe accessible place for over 350 children and families who use the hospice every year. Throughout 2020 we worked with award winning garden designer Tom Hoblyn to redesign the woodland to include a series of boardwalk style pathways which lead to secluded and private refuges within the woodland. During the design process, Tom involved hospice users to establish a garden wish-list from children, volunteers, families and staff. This was an interesting and informative process which will help to ensure the garden meets the needs of all and provides a sensory experience amongst the planting at all times of the day and throughout the year.

Due to the delays resulting from the Coronavirus Pandemic, the build of this garden will not start until 2021. We and the hospice look forward to this new garden, which is on the edge of Epping Forest, coming to life in the new year.

**Ty Hafan Children's Hospice, Cardiff.**

This hospice is one of the UK's leading paediatric palliative care services, offering care to children and support for their families, throughout Wales. They offer comfort, care and support to life-limited children, young people and their families in the hospice, in the community and in their home so they can make the most of the time they have left together. The hospice allows parents and carers to relax and recharge their batteries and makes sure the needs of brothers and sisters are never forgotten. Currently the hospice cares for over 270 children and their families per year.

In 2019 the hospice applied for a stimulating, interactive sensory garden with a quiet area, close to the hospices' counselling hut. The hospice would like to be able to use their outside space at different times of the day, throughout the year and have asked that the design seamlessly integrates with adjacent areas, and transforms the unused bland landscape into a fully accessible, all-round sensory experience for all.

Work to re-design this garden started in August. Local designers, Victoria and Joe Wade's design incorporates a woodland walk which will add intrigue and encourage exploration and a sense of adventure with many different elements to explore. Trees will provide shelter and a winding path connects the whole space through willow tunnels and a colourful understory of sensory woodland planting. At the centre of the design is 'The Woodland Hut', a covered seating area which will be a space where families will be able to enjoy time together, or simply as a place in which to sit and reflect. This new garden has been designed to increase biodiversity, sustainability and will be a haven for wildlife enabling children to connect with the natural world. We look forward to creating this garden in 2021.

**East Anglia Children's Hospice-The Nook, Norwich.**

The Nook was officially opened in 2019 by HRH, The Duchess of Cambridge. Under the umbrella of East Anglia Children's Hospices (EACH) offers a family-centred, needs-led approach to care, ensuring all of the needs of the children and young people they care for are met, whether psychological, physical, emotional, social or spiritual. The hospice has asked for our help to create a master-plan design for their entire 4- acre site. Within the design, there will be several individual garden spaces, one of which Greenfingers will fund and create. In 2020 four garden designers were invited to tender for this project and we were delighted that the hospice team chose to work with award winning garden designer Ann-Marie Powell. We look forward to seeing this ambitious long-term project progress in 2021 and beyond.

**Looking ahead.....**

In 2020 we heard from hospices who are now using their gardens more so than ever due to the pandemic. Some even opened their gardens to support the most vulnerable children in their community. The therapeutic benefits of well-designed gardens and outside spaces has been felt by many more children, families, carers and also the wider hospice teams. As a result, the waiting list of hospices needing our help continues to grow.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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**2020 Financial**

Despite the event of the COVID 19 pandemic, the charity had an amazing year with income received amounting to £544,695 (2019: £749,494). Although this is a decrease of £204,799 (27%) on the previous year, it by far exceeded our expectations. In March 2020, when the country went into lockdown the Finance Committee looked at three possible scenarios for the charity's survival; worst, moderate and best case. The charity exceeded the best case scenario thanks to the generosity of our supporters and the hard work of our Fundraising team.

The main sources of income in 2020 were from donations £385,710 (2019: £502,144), charitable activities £76,673 (2019: £123,605) and other fundraising activities £67,926 (2019: £120,620). There was a £95k decrease in donations in kind due to firstly; the exceptional amount secured in 2019 of £102k for the RHS Chelsea Greenfingers Garden (£65k) and for Claire House Children's Hospice Garden project (£27k). Secondly, due to the delay in building the gardens the charity was not in a position to ask for donations in kind. Income from charitable activities declined by 38% in total mainly due to conferences not being able to take place and the one off donation (£20,500) from the International Garden Centre Congress in 2019. Understandably, income from fundraising events overall reduced by 45% as the majority of events were cancelled. However, the charity was fortunate to be able to hold the annual Garden Re-leaf Day outside event on 13th March, raising £60,418 (2019: £56,092) an increase of 8%.

The charity had a total expenditure of £286,500 (2019: £847,054) with £215,169 being spent on charitable activities (2019: £732,480) and £71,331 (2019: £114,574) spent on fundraising. Two children's hospice gardens were completed (£69k) this year, one project part way through build (£56k), two in the design stage (£26k) and one further garden in the planning stage plus four in the pipeline. The low expenditure on garden projects (charitable activities) was due to the COVID19 pandemic and resulting lockdown of the country from 23 March to 4 July meant garden projects being put on hold.

Fundraising expenditure of £71,331 (2019: £114,574) was 38% lower than 2019 due to putting all expenditure on hold such as PR services, Marketing material and Freelance contractors. Three members of staff were furloughed. Overhead costs were £5,032 lower at £51,187 (2019: £56,219) due to staff and office cost savings plus legal fees. It should be noted that a conscious effort was made by the Directors to keep expenditure to a minimum.

The Charity ended the financial year in an extraordinarily strong position. At 31 December 2020 the total Fund balances were £1,042,432 (2019: £784,237) of which £186,105 (2019: £222,204) is restricted funds for completion of the 2020/21 garden projects, which include St Oswald's Children's Hospice, Newcastle (£40,149), Haven House Children's Hospice, Woodford (£68,104) and the new Garden Makeover project (£50,000).

The unrestricted reserves of £856,327 (2019: £562,033) are split into Designated Funds of £485,000 (2019: £222,000) for future garden projects where a firm commitment has been made to the Hospice. Secondly, an Operational Contingency Fund of £112,000 (2019: £129,900), allowing for 6 months running costs for the charity in line with the Reserves policy below. The remaining balance of £259,327 will enable the charity to continue its charitable activities during 2021/2 knowing the reserves are robust given the unknown certainty of future income due to the continuing pandemic.

More importantly than ever, cash flow management continued to be a priority during 2020 and remains so going forward. The strong cash position will enable the Charity to facilitate more gardens in hospices for children and their families.

It should be noted that at the time of writing this report, the ongoing effects of COVID-19 on the charity are still not fully known, along with the effects of BREXIT. We are however experiencing very high price increases plus a shortage of materials exacerbated by Garden Designers and Landscapers being in very high demand.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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**Investment powers and policy.**

The Trustees operate a low risk strategy and keep restricted funds in interest bearing deposit accounts, some of which are fixed for one year to achieve a better interest rate. The aim is to achieve a rate that matches inflation. Unfortunately deposit rates remain depressed and so this aim was not achieved in the current year. Two one year fixed rate deposit accounts were rolled over and a third rolled into an 18 month fixed, all with the aim of obtaining a higher rate of interest. Both Shawbrook bank and Aldemore bank at an interest rate of 1.40% until 2021. The new 18 month fixed rate deposit account with Yorkshire Building Society at an interest rate of 0.85%. The Board of Trustees approved the opening of an account on the CAF Deposit platform managed by Flagstone Investment Management. The aim being to have access to better interest rates. Other deposit accounts are held in various short notice accounts for ease of access. The deposits are reviewed quarterly with the Finance Committee and discussed at the Trustee Board meetings.

**Reserves Policy and Going Concern.**

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

- to continue to operate in the event of a shortfall in income and to cover any unplanned emergency expenditure such as a large unforeseen repair bill;
- to provide an adequate level of operational resilience against other risks that the Charity may face in the course of its business e.g. the current COVID 19 pandemic;
- to ensure that sufficient and appropriate resources are available to deliver our charitable aims:

The trustees review the level of reserves annually in line with the budget and three year business plan. However the reserves are monitored regularly throughout the year by the Finance Committee, which meet quarterly. As the charity relies solely on donations and fundraising initiatives for its income, the trustees consider that the charity should have a minimum of six months reserves to cover fundraising and overhead costs. A budget of £112,000 has been allocated for 2021 (2020: £129,900). The trustees consider this adequate for the charity's current operational needs, as new garden projects will not proceed until sufficient funds are in place.

Total reserves at 31 December 2020 were £1042,432 (2019: £784,237). This includes restricted reserves of £186,105 which are retained to deliver specific garden projects, where the design and build are in process. The unrestricted reserves of £856,327 (2019: £562,033) are split between:

- designated reserves for new specific garden projects of £485,000 (2019: £222,000). These reserves are for where a commitment has been made to the hospice to build a garden and planning has begun. Although not a legal contract the trustees regard such promises as binding, and therefore do not enter such commitments, nor engage in costly design and planning work, unless the finance has been set aside to ensure that such projects will proceed to completion without risk of cancellation, curtailment, or delay on financial grounds. In this designation of funds the approximate cost of pledged projects is estimated from site visits backed by previous professional experience of project costs.
- operational contingency fund of £112,000 (2019: £129,900) representing six months of normal spend for the charity.
- general reserves of £259,327 (2019: 210,133), are free reserves that are used for ensuring adequate funds are available for each specific garden project and can be used to supplement any shortfall on restricted fund projects when required.

The full impact of the pandemic on 2021 and BREXIT are not known at the Balance sheet date. However all costs are still continually being reviewed, in particular the garden build costs due to high price increases for materials. This ensures financial resilience and the charity has adapted accordingly. The Trustees do not believe the COVID-19 pandemic will impact on the long term viability of the Charity and therefore believe the organisation continues to be a Going Concern.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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**Fundraising and Communications.**

At the beginning of 2020, the charity was looking forward to a year of events, new opportunities and building on the success of exhibiting at the 2019 RHS Chelsea Flower Show.

The year started well with a new partnership with Clarins UK, who donated £80k to support the new woodland project at Haven House. Fortunately, the ninth year of Garden Re-leaf Day took place just before the first lockdown. The event saw many friends in the gardening industry come together to support our national fundraising event, collectively raising £60.5k.

At the end of March, as the country entered its first lockdown and an uncertain period ahead, events were cancelled and we saw a severe disruption to the hospitality industry, an industry which had supported Greenfingers well since the launch of a partnership with Kew Green Hotels in 2016. As a result, the Finance Committee re-visited and revised the budget.

A positive effect of the pandemic, and in turn a benefit for Greenfingers Charity, has been the growth of the nation's love of gardening throughout 2020 and the therapeutic benefits being felt by many who were spending more time outside. As those working in the gardening industry were able to remain open for business for most of the year, this ensured continued support for the charity, mainly through charity of the year partnerships, Trade Associations' support as well as trade promotions. As many were forced to turn to on-line shopping, we were grateful to those gardening-related retailers who used this as an opportunity to collect charity donations in our favour.

An unexpected donation of £50k (unrestricted) from Smart Garden, along with a donation from a private donor of £50k, restricted to support a new Garden Makeover programme, helped to mitigate some of the shortfall the charity had expected due to the cancellation of events and the effect the pandemic had on other areas of support.

2020 saw an increase in donations made in memory and also, inspired by Sir Captain Tom, many individuals organised virtual events to support our work.

In a year when many organisations chose to focus their fundraising efforts to support front-line charities, we were grateful to the Grant Making Trusts and Foundations, along with the Postcode Lottery and the National Garden Scheme, who generously supported our work in 2020, together donating a total of £84k.

The strategic aim to increase brand awareness continues and to cost-effectively keep the charity in the hearts and minds of supporters, the use of social media has remained an important tool. A digital fundraising campaign #FloralFriday ran throughout the Spring, many new and old supporters used this as a positive distraction during the first lockdown. Regular e-newsletters ensured our supporters were kept up to date and online Ambassador meetings are proving successful.

Despite the charity's concerns and the many challenges businesses and individuals faced due to COVID-19, the overwhelming support received throughout 2020, saw Greenfingers Charity increase its supporter numbers and raise a very impressive £544.7k

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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**Aim for 2021**

It remains the overall aim of the Board of Trustees that the charity continues designing, planning and providing gardens for life-limited 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. Due to COVID-19, more of us are using our outside spaces in a way we never imagined. As a result it is evident that the need for such specialist therapeutic and magical gardens remains stronger than ever, and this will remain the basis on which the charity's funds are used. Through an unexpected very generous one-off donation, we will now be able to offer a new stream of work supporting those hospices we worked with over ten years ago to ensure their Greenfingers gardens continue to be useable spaces.

**Specific Objectives for 2021**

The timing of realising the objectives listed below is being kept under close review by the Board of Trustees due to the impact of the COVID 19 pandemic. The Trustees expect the surplus of 2020 to be reversed into a deficit in 2021 as the delayed work on garden projects is undertaken.

- 1 To cost-effectively raise £350k in 2021. This cautious approach to fundraising takes in to account the as yet unknown economic effects of the pandemic.
- 2 In the light of COVID 19, introduce virtual fundraising events and more ways to encourage the public to give.
- 3 To continue to increase brand awareness cost effectively with the focus being to attract new supporters both inside and outside the garden industry through engaging social media content and regular e-newsletters.
- 4 To revisit new Greenfingers gardens to ensure they can be maintained by the hospice to ensure their longevity.
- 5 To implement a new Fundraising database and ensure supporter records accurately reflect how they support the charity.
- 6 To implement the new Garden Makeover scheme to support those hospices we worked with over 10 years ago to ensure their Greenfingers gardens continue to be usable spaces.
- 7 To continually review all Charity costs to ensure value for money especially in the current climate of rising prices and material shortages due to BREXIT and COVID-19.

**Long Term Aims and Objectives**

The Board of Trustees has agreed a five year strategy plan in place which is reviewed annually. The key areas are:

- 1 Subject to sufficient funds being available, aim to build 3 outdoor garden spaces each year, for children with life limiting conditions and their families who spend time in hospices.
- 2 Continue to raise funds via Grant Making Trusts, corporate partnerships, individual giving and events.
- 3 Maintain staff and minimise turnover. Use Freelance staff and increase the use of volunteers.
- 4 Increase brand awareness through social media channels, regular e-newsletters and other methods.
- 5 Ensure the infrastructure is sound by keeping IT equipment up to date and that staff have the right tools to work efficiently.
- 6 Ensure good governance by reviewing policies, procedures and GDPR annually.
- 7 Plan for Trustee succession to ensure a sound mix of skills, knowledge and diversity.
- 8 To secure funding to deliver a garden maintenance programme.
- 9 Reduce our environmental impact, working with our suppliers particularly in the garden industry.

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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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:

S.Allen (Voluntary Chairman)  
W.Haskins (Voluntary Treasurer)  
B. Douglas-Davies  
A.McIndoe  
R.Jones  
C. Wetherley-Mein  
N.Sewell  
T.Woodhouse  
R.Capewell  
G.Topping (appointed 21 January 2021)

**Key Management personnel:**

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

Founder President:  
Richard Jackson

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

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

**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 is able to serve for more than two consecutive four year terms. At the 2017 AGM, held on 10th January 2018 a Special Resolution was unanimously passed by the directors (trustees) to increase the term of office from three to four years, which took effect immediately post agreement of Companies House and the Charity Commission. The minimum number of directors is three and is currently not subject to any maximum.

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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**Trustee induction and training**

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

**Organisation**

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

**Related parties and co-operation with other organisations**

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

**Pay policy for senior staff**

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

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

During 2020 the charity started the year with four permanent members of staff, one part time casual employee and one freelance role, the Trust Fundraiser. The Garden project manager who joined the team in February 2019 had her working days increased from 2 to 3 days on 24 February 20 as a result of the increasing number of garden projects. The Director of Finance and Resources and Director of Fundraising and Communications continued with the sharing of responsibilities. The voluntary Chairman devoted her time overseeing the charities key objectives. At the end of 2020 there were three permanent members of staff (one full time and two part time) only.

**Volunteers**

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

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEE'S REPORT  
FOR THE YEAR ENDING 31 DECEMBER 2020**

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**Risk Management**


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

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

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

On behalf of the Trustees

Sue Allen  
Voluntary Chairman  
The Greenfingers Charity,  
23 Gregories Road,  
Beaconsfield,  
Bucks. HP9 1HH

  
Date: 23/08/2021

**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 2020.

**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.

*Christopher Nisbet*

**Mr Christopher Nisbet**

FCA

Azets

The Mill House

Boundary Road,

Loudwater

High Wycombe,

HP10 9QN

United Kingdom

Dated: 25/08/2021

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**For The Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b><u>INCOME FROM:</u></b>					
Donations and legacies	2	173,250	212,460	385,710	502,144
Charitable activities	3	76,673	-	76,673	123,605
Other fundraising activities	4	67,926	-	67,926	120,620
Investments	5	3,807	-	3,807	3,125
Coronavirus Job Retention Scheme Grant	6	10,579	-	10,579	-
<b>Total income</b>		<b>332,235</b>	<b>212,460</b>	<b>544,695</b>	<b>749,494</b>
<b><u>EXPENDITURE:</u></b>					
Raising Funds	7	71,331	-	71,331	114,574
Charitable activities	7	59,753	155,416	215,169	732,480
<b>Total expenditure</b>		<b>131,084</b>	<b>155,416</b>	<b>286,500</b>	<b>847,054</b>
Net income/(expenditure)for the year		201,151	57,044	258,195	(97,560)
Gross transfers between funds	20	93,143	(93,143)	-	-
Net movement in funds		294,294	(36,099)	258,195	(97,560)
Fund balances at 1 January 2020		562,033	222,204	784,237	881,797
Fund balances at 31 December 2020		856,327	186,105	1,042,432	784,237

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 2020**

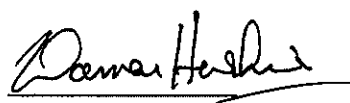
		2020	2019
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	15	1,009	1,953
<b>Total Fixed Assets</b>		<u>1,009</u>	<u>1,953</u>
<b>Current assets</b>			
Debtors	16	19,218	69,918
Cash at bank and in hand		1,028,115	727,012
<b>Total Current Assets</b>		<u>1,047,333</u>	<u>796,930</u>
<b>Current liabilities</b>			
Creditor amounts falling due within one year	17	5,910	14,646
<b>Net Current assets</b>		<u>1,041,423</u>	<u>782,284</u>
<b>Total assets less current liabilities</b>		1,042,432	784,237
<b>Net Assets</b>		<u><u>1,042,432</u></u>	<u><u>784,237</u></u>
<b>The funds of the charity:</b>			
Restricted funds	18	186,105	222,204
Unrestricted funds:	19		
General Reserves		259,327	210,133
Operational Contingency Reserves		112,000	129,900
Designated Funds		485,000	222,000
<b>Total Charity Funds</b>	21	<u><u>1,042,432</u></u>	<u><u>784,237</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 of 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 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 17-25 form part of these accounts.

The accounts were approved by the Board on *21 July 2021.*

  
Chair of Trustees  
Sue Allen

  
Treasurer(Trustee)  
Warren Haskins

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**For The Year Ended 31 December 2020**

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	Notes	2020 £	2019 £
<b>Cash used in operating activities</b>	<b>24</b>	<b>297,296</b>	<b>(69,597)</b>
<b>Cash flows from investing activities</b>			
Interest income		3,807	3,125
Purchase of tangible fixed assets		-	(1,787)
<b>Cash provided by (used in) investing activities</b>		<b>3,807</b>	<b>1,338</b>
<b>Increase(decrease) in cash and cash equivalents in the year</b>		<b>301,103</b>	<b>(68,259)</b>
Cash and cash equivalents at the beginning of the year		727,012	795,271
<b>Total cash and cash equivalents at the end of the year</b>		<b>1,028,115</b>	<b>727,012</b>

**GREENFINGERS CHARITY  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
For The Year Ended 31 December 2020**

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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.

Within Unrestricted funds there are two designations:

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

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

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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

**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.

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**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
<b>Summary of monetary Donations:</b>				
Legacies	-	-	-	-
Donations:				
Grant making Trusts	8,800	75,211	84,011	86,689
Corporate Donations	30,017	80,000	110,017	153,034
Other Donations	134,433	50,335	184,768	160,012
Total monetary donations	173,250	205,546	378,796	399,735
Donations in kind	-	6,914	6,914	102,409
	<u>173,250</u>	<u>212,460</u>	<u>385,710</u>	<u>502,144</u>

Restricted Grant making Trust Donations totalling £75,211 were received by the charity during the year for specific garden projects(2019: £76,413). Grants were received from the Postcode Lottery and the National Garden Scheme.

Corporate donations were received from Kew Green Hotels £25,508 (2019: £140,657) and Homebase £1,870 (2019: £7,157). A new corporate partnership was formed with Clarins UK, who donated £80,000 (2019: £nil), restricted to the Haven House, Woodford, Essex garden project.

Other donations included a restricted donation from a private donor £50,000 (2019: £62,500) for the new Garden Makeover scheme. Other significant donations included £50,000 from Smart Garden Products (2019: £635).

Donations in kind were received for the Rainbows Children Hospice memorial garden project and St Oswald's Childrens playground garden project. Gifts in Kind were received from: Evergreen Garden Care, Hilliers, Bridgeman Furniture and Primrose.

The Charity benefitted from £440 (2019: £3,306) worth of discounted PR services from Hornby Whitefoot PR during the year. Other forms of donations gifted were in the form of design work, stationery and catering.

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**

	2020	2019
	£	£
Sponsorship	3,000	0
Charity of the Year	17,279	25,088
Conferences and Awards	8,758	56,306
Trade Promotions	43,913	36,032
Schools	3,575	849
Auctioneers Project	148	5,330
Other Activities	0	0
	<u>76,673</u>	<u>123,605</u>

**4 Income from fundraising events**

	2020	2019
	£	£
Garden Re-Leaf Day	59,668	55,092
Sponsorship	750	2,500
Patrons Dinner	0	27,548
Garden Openings	400	97
Challenge Events	3,692	9,660
Craft Fairs	100	3,271
RHS Chelsea Events	0	19,562
Floral Friday	2,419	0
Other Events	897	2,890
	<u>67,926</u>	<u>120,620</u>

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**5 Investment Income**

All of the charity's investment income of £3,807 (2019:£3,125) arises from money held in interest bearing deposit accounts with Barclays bank, Shawbrook, CAF Gold, Lloyds 32 Day, Yorkshire Building Society, Virgin Money, Aldemore Bank. In 2020 the charity deposited funds with the CAF Charity Deposit platform managed by Flagstone Investment Management, with the aim of getting better interest rates on deposits.

**6 Coronavirus Job Retention Scheme Grant**

The charity has been eligible to claim additional funding in the year from government support schemes in response to the coronavirus outbreak. The charity furloughed three employees under the government's CJRS.

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

	Charitable Expenditure	Fundraising Costs	Total 2020	Total 2019
<u>Raising funds</u>	£	£	£	£
Fundraising & Communications salaries		52,032	52,032	52,862
Fundraising & Communications services		8,559	8,559	19,975
Fundraising & Communications expenses		9,557	9,557	29,836
<u>Charitable activities</u>				
Project expense(Note 8)	155,416	-	155,416	671,128
Website costs	4,630	720	5,350	4,331
Governance costs(Note 10)	12,269	-	12,269	12,943
Support costs(Note 10)	38,542	-	38,542	42,708
Insurance Costs	972	-	972	1,184
Postage & stationery(Note 10)	376	463	839	1,812
Public Relations	2,964	-	2,964	745
Bad Debt Provision		-	0	9,530
	<u>215,169</u>	<u>71,331</u>	<u>286,500</u>	<u>847,054</u>

Expenditure on charitable activities was £215,169 (2019:£732,480) of which £59,753 was unrestricted (2019:£61,352) and £155,416 was restricted (2019:£671,128) to garden projects.

**8 Project expenses**

This table shows the costs of the Garden projects in 2020	2020	2019
<b>Completed Projects:</b>	£	£
St Andrew's Hospice, Grimsby-Completed 2019	-	43,094
Grace House, Sunderland-Completed 2019	128	21,695
Claire House Children's Hospice, Wirral-Completed 2019	74	93,130
Richard House Children's Hospice, E16-Completed 2019	136	149,319
Little Harbour Children's Hospice, St Austell-Build completed Aug 20	9,624	52,577
Rainbows Children's Hospice, Loughborough-Completed September 20	59,840	4,692
RHS Chelsea Garden project-Completed 2019	0	297,667
<b>Projects In progress:</b>		
St Oswalds Children's Hospice, Newcastle-In Build at 31 Dec20	55,626	7,539
Haven House Children's Hospice, Essex-Design complete	15,843	447
Ty Hafan Children's Hospice, Cardiff-Design in progress	10,442	447
<b>Future Project Research and Preparation:</b>		
EACH, The Nook, Norwich	3,143	521
Other Children's Hospices-Planning	560	-
	<u>155,416</u>	<u>671,128</u>

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

	Charitable Activities	Fundraising Activities	<b>Total 2020</b>	Total 2019
	£	£	£	£
Costs	(215,169)	(71,331)	(286,500)	(847,054)
Fundraising & Charitable activities	76,673	67,926	144,599	244,225
Donations and Legacies	385,710	-	385,710	502,144
Net cost funded from other income	<u>247,214</u>	<u>(3,405)</u>	<u>243,809</u>	<u>(100,685)</u>

**10 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 7).

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 2020</b>	Total 2019
		£	£	£	£
Salaries & related costs	Time allocated	20,903	9,484	30,387	31,526
Office overhead costs	Invoiced costs	17,639	1,147	18,786	21,135
Postage & stationery	Usage	289	86	375	583
Independent Examiner Fee	Governance	-	1,440	1,440	1,440
Annual report costs	Governance	-	-	0	689
Legal fees	Governance	-	-	0	718
Bank Charges	Governance	-	198	198	128
<b>Office costs &amp; support</b>	<b>Time spent</b>	<u><b>38,831</b></u>	<u><b>12,355</b></u>	<u><b>51,186</b></u>	<u><b>56,219</b></u>

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<b>11 Net income/(expenditure) for the year</b>	<b>2020</b>	<b>2019</b>
	£	£
This is stated after charging:		
Independent Examination fees	1,440	1,440
Depreciation and other amounts written off fixed assets	944	804
	<u>1,440</u>	<u>1,440</u>

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

Employment costs:	<b>2020</b>	<b>2019</b>
	£	£
Salaries and wages	104,041	105,584
Redundancy Costs	1,373	-
Social security costs	5,321	5,893
Pension costs	3,121	2,979
	<u>113,856</u>	<u>114,456</u>

The employment costs remained similar during 2020, although the furlough scheme was used for some members of staff from 9th April to 31st August 2020. One member of staff was made redundant on 31 July 2020. One person was employed on a one year contract which was not renewed. The amount claimed through the furlough scheme was £10,579.

No employees had employee benefits in excess of £60,000 (2019: 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 (2019: £nil) However one trustee was reimbursed for specific travel and subsistence expenses totalling £180 (2019: £1,646).

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 £72,592 (2019: £70,789).

**13 Staff Numbers**

The average monthly headcount during the year was 2.29 (excluding furloughed staff), but 2.85 staff on payroll (2019: 3.18 staff) and the average number of full time equivalent employees (including part-time staff) during the year was:

<b>Number of employees (at 31 December 2020)</b>	<b>2020</b>	<b>2019</b>
	Number	Number
Director of Finance & Resources-Part Time	0.6	0.6
Director of Fundraising & Communications-Full Time	1.0	1.0
Garden Projects Manager-Part Time	0.6	0.4
Fundraising & Events Administrator-Part Time	0.0	0.7
Digital Marketing Support-Part Time	0.0	0.5
	<u>2.2</u>	<u>3.2</u>

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**14 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:

		2020		2019	
		Income	Expenditure	Income	Expenditure
Horticultural Trades Association	B.Douglas-Davies	6,856	-	6,339	389
Haskins Snowhill Garden Centre Ltd	W.Haskins	-	-	498	-
Haskins Roundstone Garden Centre Ltd	W.Haskins	-	-	504	-
Haskins Garden Centre Ltd	W.Haskins	3,993	-	3,121	-
		<b>10,849</b>	<b>-</b>	<b>10,462</b>	<b>389</b>

There was one outstanding balance with related parties at 31 December 2019 amounting to £1,838.(2019:£2,352)

NB: B.Douglas-Davies resigned on 19 Dec 19 as Director of Hillview, Studley Green and Burford House Garden Centres.

**15 Tangible fixed assets**

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 January 2020	8,317	8,317
Additions	-	-
Disposals	-	-
At 31 December 2020	<b>8,317</b>	<b>8,317</b>
Depreciation		
At 1 January 2020	6,364	6,364
Charge for the year	944	944
Disposals	-	-
At 31 December 2020	<b>7,308</b>	<b>7,308</b>
Net book value		
At 31 December 2020	<b>1,009</b>	<b>1,009</b>
At 31 December 2019	<b>1,953</b>	<b>1,953</b>

**16 Debtors**

	2020	2019
	£	£
Trade Debtors	-	13,934
Accrued Income	14,509	51,667
Prepayments	4,709	4,317
	<b>19,218</b>	<b>69,918</b>

**17 Creditor amounts falling due within one year**

	2020	2019
	£	£
Trade Creditors	877	8,172
Other taxaton & social security	2,850	3,131
Accruals and deferred income	2,183	3,343
	<b>5,910</b>	<b>14,646</b>

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18 Analysis of movements in restricted Fund	2020	2019
	£	£
<b>(a) Children's Hospice Gardens</b>		
Balance brought forward at 1 January 2020	222,204	389,585
Incoming resources	212,460	113,748
Outgoing resources	(155,416)	(375,711)
Transfer from unrestricted funds	(93,143)	94,582
Balance carried forward at 31 December 2020	<u>186,105</u>	<u>222,204</u>

The balance on the restricted fund will be used to fund future children's hospice garden projects, specifically the completion of St Oswalds' Childrens Hospice, Newcastle-£40,149, Haven House Children's Hospice, Woodford-£68,104 and the new Garden Makeover project-£50,000.

<b>(b) RHS Chelsea Garden Project</b>	2020	2019
	£	£
Balance brought forward at 1 January 2020	0	150,835
Incoming resources	-	115,026
Outgoing resources	-	(297,667)
Transfer from unrestricted funds	0	31,806
Balance carried forward at 31 December 2020	<u>0</u>	<u>0</u>

Total restricted fund balance carried forward at 31 December 2020	<u>186,105</u>	<u>222,204</u>
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19 Analysis of movements in unrestricted funds	2020	2019
	£	£
Balance brought forward at 1 January 2020	562,033	341,377
Incoming resources	332,235	520,720
Outgoing resources	(131,084)	(173,676)
Transfer to restricted funds	93,143	(126,388)
Balance carried forward at 31 December 2020	<u>856,327</u>	<u>562,033</u>

20 Statement of unrestricted funds:	2020	2019
	£	£
Designated Fund	485,000	222,000
Operational Contingency Fund	112,000	129,900
General Reserves	259,327	210,133
Balance carried forward at 31 December 2020	<u>856,327</u>	<u>562,033</u>

21 Statement of designated funds:	2020	2019
	£	£
Ty Hafan, Cardiff	90,000	67,000
The Nook, Norwich	100,000	130,000
Jigsaw Children's Hospice, Cumbria	60,000	0
Derian House, Chorley	50,000	0
Demelza House, Sittingbourne	80,000	0
Acorns Children's Hospice, Walsall	80,000	0
Garden Follow Ups-Maintenance	25,000	25,000
Balance carried forward at 31 December 2020	<u>485,000</u>	<u>222,000</u>

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

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

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

22 Analysis of net assets	Unrestricted Fund	Restricted Fund	Total Funds
Fixed assets	1,009	-	1,009
Current assets	861,228	186,105	1,047,333
Current liabilities	(5,910)	-	(5,910)
<b>Total</b>	<u>856,327</u>	<u>186,105</u>	<u>1,042,432</u>

**23 Operating Lease commitments**

At 31 December 2020 the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Less than one year	14,600	-
Between two and five years	-	29,200

**24 Post balance sheet events**

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

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

	2020	2019
	£	£
Net movement in funds	258,195	(97,560)
Add back depreciation charge	944	804
Add back loss on disposal of fixed asset	-	-
Deduct interest income shown in investing activities	(3,807)	(3,125)
Decrease/(increase) in debtors	50,700	31,375
(Decrease)/Increase in creditors due within one year	(8,736)	(1,091)
<b>Net cash used in operating activities</b>	<u>297,296</u>	<u>(69,597)</u>

