

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**

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

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**GREENFINGERS CHARITY
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CHAIRMAN'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2020**

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.

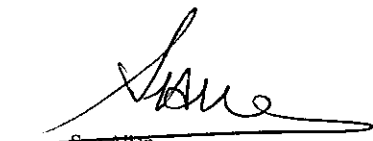
As I reflect on the last twelve months, it is safe to say, that none of us expected to be navigating through a pandemic, that saw us all face many challenges in our own businesses and indeed our day to day lives, some of which we continue to see today. Regional and national lockdowns presented their 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
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TRUSTEE'S REPORT
FOR THE YEAR ENDING 31 DECEMBER 2020**

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

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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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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.

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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.

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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.

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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

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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.

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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.

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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**

Risk Management

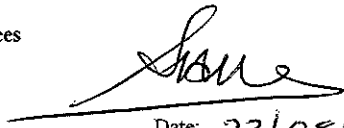
The trustees are responsible for overseeing the charity's risk management strategy. This is managed through a Risk Management Register, which is incorporated in the annual budget review process. All financial, operational, governance and reputational risks are reviewed to assess their likelihood and 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: 23/05/2021

**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 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 £
<u>INCOME FROM:</u>					
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	-
Total income		332,235	212,460	544,695	749,494
<u>EXPENDITURE:</u>					
Raising Funds	7	71,331	-	71,331	114,574
Charitable activities	7	59,753	155,416	215,169	732,480
Total expenditure		131,084	155,416	286,500	847,054
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.

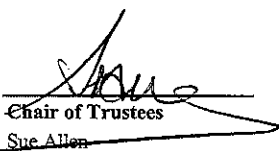
**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2020**

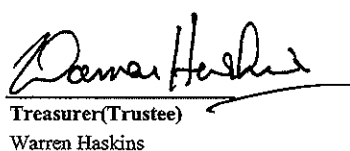
		2020	2019
	Notes	£	£
Fixed assets			
Tangible assets	15	1,009	1,953
Total Fixed Assets		<u>1,009</u>	<u>1,953</u>
Current assets			
Debtors	16	19,218	69,918
Cash at bank and in hand		<u>1,028,115</u>	<u>727,012</u>
Total Current Assets		<u>1,047,333</u>	<u>796,930</u>
Current liabilities			
Creditor amounts falling due within one year	17	<u>5,910</u>	<u>14,646</u>
Net Current assets		<u>1,041,423</u>	<u>782,284</u>
Total assets less current liabilities		<u>1,042,432</u>	<u>784,237</u>
Net Assets		<u><u>1,042,432</u></u>	<u><u>784,237</u></u>
The funds of the charity:			
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
Total Charity Funds	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

	Notes	2020 £	2019 £
Cash used in operating activities	24	297,296	(69,597)
Cash flows from investing activities			
Interest income		3,807	3,125
Purchase of tangible fixed assets		-	(1,787)
Cash provided by (used in) investing activities		3,807	1,338
 Increase(decrease) in cash and cash equivalents in the year		 301,103	 (68,259)
Cash and cash equivalents at the beginning of the year		727,012	795,271
Total cash and cash equivalents at the end of the year		1,028,115	727,012

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2020

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.

**GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES ON THE ACCOUNTS
For The Year Ended 31 December 2020**

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 2020

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Summary of monetary Donations:				
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 Childrens 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>

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2020

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
Completed Projects:	£	£
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
Projects In progress:		
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
Future Project Research and Preparation:		
EACH, The Nook, Norwich	3,143	521
Other Children's Hospices-Planning	560	-
	<u>155,416</u>	<u>671,128</u>

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2020

9 Summary analysis of expenditure and related income for charitable activities

	Charitable Activities	Fundraising Activities	Total 2020	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	247,214	(3,405)	243,809	(100,685)

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	Total 2020	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
Office costs & support	Time spent	38,831	12,355	51,186	56,219

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2020

11 Net income/(expenditure) for the year	2020	2019
	£	£
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:	2020	2019
	£	£
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:

Number of employees (at 31 December 2020)	2020	2019
	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>

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2020

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	-
		10,849	-	10,462	389

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	8,317	8,317
Depreciation		
At 1 January 2020	6,364	6,364
Charge for the year	944	944
Disposals	-	-
At 31 December 2020	7,308	7,308
Net book value		
At 31 December 2020	1,009	1,009
At 31 December 2019	1,953	1,953

16 Debtors

	2020 £	2019 £
Trade Debtors	-	13,934
Accrued Income	14,509	51,667
Prepayments	4,709	4,317
	19,218	69,918

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
	5,910	14,646

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2020

18 Analysis of movements in restricted Fund	2020	2019
	£	£
(a) Children's Hospice Gardens		
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	186,105	222,204

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) RHS Chelsea Garden Project	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	0	0

Total restricted fund balance carried forward at 31 December 2020 **186,105** **222,204**

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	856,327	562,033

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	856,327	562,033

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
Acoms Children's Hospice, Walsall	80,000	0
Garden Follow Ups-Maintenance	25,000	25,000
Balance carried forward at 31 December 2020	485,000	222,000

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2020

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)
Total	856,327	186,105	1,042,432

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)
Net cash used in operating activities	297,296	(69,597)

