

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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<b>Trustees:</b>	S.Allen W.Haskins N.Sewell R.Jones C.Wetherley-Mein T.Woodhouse R.Capewell A.Wigglesworth H.Towse A.Peat
<b>Secretary:</b>	S.F.Jenkins
<b>Charity number:</b>	1076640
<b>Company number:</b>	3716044
<b>Principal address &amp; Registered Office:</b>	Unit 9, Station Approach Wendover Buckinghamshire HP22 6BN
<b>Independent Examiner:</b>	c/o Christopher Nisbet Azets Suites B and D Burnham Yard Beaconsfield Buckinghamshire HP9 2JH
<b>Bankers:</b>	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ  Lloyds Bank 9 Buttermarket Bury St Edmonds Suffolk IP33 1DF
<b>Solicitors:</b>	D C Kaye 34/36 Sycamore Road Amersham Buckinghamshire HP6 5DR

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**GREENFINGERS CHARITY  
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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  
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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.

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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 Scotsapes 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.

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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.

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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.



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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.

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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.

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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.

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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.

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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
	<b>Notes</b>	£	£	£	£
<b><u>INCOME FROM:</u></b>					
Donations and legacies	<b>2</b>	123,507	321,585	445,092	385,710
Charitable activities	<b>3</b>	98,669	28,205	126,874	76,673
Other fundraising activities	<b>4</b>	67,916	18,700	86,616	67,926
Investments	<b>5</b>	5,027	-	5,027	3,807
Coronavirus Job Retention Scheme Grant	<b>6</b>	-	-	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	<b>7</b>	74,600	-	74,600	71,331
Charitable activities	<b>7</b>	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	<b>19</b>	(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		<b>908,019</b>	<b>240,509</b>	<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
<b>Total Fixed Assets</b>		<u>368</u>	<u>1,009</u>
<b>Current assets</b>			
Debtors	16	24,157	19,218
Cash at bank and in hand		1,136,998	1,028,115
<b>Total Current Assets</b>		<u>1,161,155</u>	<u>1,047,333</u>
<b>Current liabilities</b>			
Creditor amounts falling due within one year	17	12,995	5,910
<b>Net Current assets</b>		<u>1,148,160</u>	<u>1,041,423</u>
<b>Total assets less current liabilities</b>		<u>1,148,528</u>	<u>1,042,432</u>
<b>Net Assets</b>		<u><u>1,148,528</u></u>	<u><u>1,042,432</u></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><u>1,148,528</u></u>	<u><u>1,042,432</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 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 7 Capewell*

Treasurer(Trustee)  
Richard Capewell

**GREENFINGERS CHARITY**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CASH FLOW STATEMENT**  
**For The Year Ended 31 December 2021**

	Notes	2021 £	2020 £
<b>Cash used in operating activities</b>	<b>24</b>	<b>103,855</b>	297,296
<b>Cash flows from investing activities</b>			
Interest income		5,027	3,807
Purchase of tangible fixed assets		-	-
<b>Cash provided by (used in) investing activities</b>		<b>5,027</b>	3,807
<b>Increase(decrease) in cash and cash equivalents in the year</b>		<b>108,882</b>	301,103
Cash and cash equivalents at the beginning of the year		1,028,115	727,012
<b>Total cash and cash equivalents at the end of the year</b>		<b>1,136,997</b>	1,028,115

**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
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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 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><b>445,092</b></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><b>126,874</b></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><b>86,616</b></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**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**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**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**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**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**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:

		<b>2021</b>		<b>2020</b>	
		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**

	<b>2021</b>	<b>2020</b>
	£	£
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**

	<b>2021</b>	<b>2020</b>
	£	£
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>

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<b>18 Analysis of movements in restricted Fund</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<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	<b>240,509</b>	<b>186,105</b>

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>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	<b>908,019</b>	<b>856,327</b>

<b>20 Statement of unrestricted funds:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	<b>908,019</b>	<b>856,327</b>

<b>21 Statement of designated funds:</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	<b>528,828</b>	<b>485,000</b>

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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>	<b>908,019</b>	<b>240,509</b>	<b>1,148,528</b>

**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	<b>103,855</b>	<b>297,296</b>