

Charity Registration No: 1076640

Company Registration No. (England and Wales): 03716044

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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

Trustees:	Sue Allen Neil Sewell Rob Jones Colin Wetherley-Mein Tammy Woodhouse Richard Capewell Adam Wigglesworth (Appointed 20th January 2022) Heidi Towse (Appointed 21st April 2022) Alastair Peat (Appointed 21st April 2022) Richard Claxton (Appointed 25th October 2022)
Secretary:	Sally Jenkins
Charity number:	1076640
Company number:	3716044
Principal address & Registered Office:	Unit 9, Station Approach Wendover Buckinghamshire HP22 6BN
Independent Examiner:	c/o Christopher Nisbet Azets Suites B and D Burnham Yard Beaconsfield Buckinghamshire HP9 2JH
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ Lloyds Bank 9 Buttermarket Bury St Edmonds Suffolk IP33 1DF
Solicitors:	D C Kaye 34/36 Sycamore Road Amersham Buckinghamshire HP6 5DR

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GREENFINGERS CHARITY
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CHAIRMANS REPORT
For The Year Ended 31 December 2022

Chairman's Report - Review of 2022

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

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

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

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

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

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

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



Sue Allen
Voluntary Chairman

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

The Board of Trustees are pleased to present their annual director's report and financial statements of the charity for the year ended 31 December 2022 which are also prepared to meet the requirements for a directors report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The trustees have paid due regard to the guidance on public benefit issued by the charity commission.

Our principal purpose and activity

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

Vision

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

Objectives for the period of this report

It remained the overall aim of the trustees that designing, planning and providing bespoke gardens for life-limited children, their families, and carers to improve their time spent in hospices across the UK will continue to be the main use of the charity's funds whilst there continues to be a strongly identified need.

The specific aims and achievements for 2022 were:

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

**GREENFINGERS CHARITY
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For The Year Ended 31 December 2022**

2022 Garden planning and progress

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

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

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

Progress was made on Greenfingers Gardens as follows:

Completed Gardens

Ty Hafan, Cardiff

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

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

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

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

Haven House, Woodford Green, Essex

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

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

Once an unused woodland at the rear of the hospice, the new 300m² space at Haven House now includes a series of boardwalk-style pathways which lead to secluded and private refuges for children, families, and staff to spend quiet time together. The garden is a haven for wildlife, and the planting is such that each season of the year there will be something new for visitors to enjoy.

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

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St Oswald's, Newcastle Upon Tyne

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

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

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

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

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

Gardens in progress
Jigsaw Children's Hospice, Carlisle

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

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

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

Derian House, Chorley

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

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

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

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Gardens in the pipeline

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

The Nook, East Anglia

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

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

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

Demelza Hospice, Kent

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

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

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

Hope House, Oswestry

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

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

Gardens on our waiting list

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

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2022 Financial Review

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

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

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

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

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

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

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

**GREENFINGERS CHARITY
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Investment powers and policy.

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

Reserves Policy and Going Concern.

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

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

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

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

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

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

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

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

**GREENFINGERS CHARITY
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Fundraising and Communications.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GREENFINGERS CHARITY
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Aims for 2023

It remains the overall aim of the Board of Trustees that the charity continues designing, planning, and providing gardens for life-limited children, their families and carers who spend time in hospices across the UK. Through our work, we aim to enhance the lives of those children and their families for whom a hospice is an integral part of their lives.

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

Specific Objectives for 2023

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

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

Long Term Aims and Objectives

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

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

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

Directors and trustees

The directors of the charitable company(the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year were:

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

Key Management personnel:

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

Founder President:
Richard Jackson

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

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

Structure, Governance and Management

Governing Document

The organisation is a company limited by guarantee, incorporated on 15 February 1999 and registered as a charity on 19 July 1999. None of the Directors have any beneficial interest in the company. In the event of the charity being wound up the members are required to contribute an amount not exceeding £10. The company is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association the charity may by ordinary resolution appoint a person who is willing to act to be a director (trustee). No director is able to serve for more than two consecutive four year terms. At the 2017 AGM, held on 10th January 2018 a Special Resolution was unanimously passed by the directors (trustees) to increase the term of office from three to four years, which took effect immediately post agreement of Companies House and the Charity Commission. The minimum number of directors is three and is currently not subject to any maximum.

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

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

Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

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

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

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

Volunteers

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

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

Risk Management

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

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

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

On behalf of the Trustees

Sue Allen

Voluntary Chairman

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

Date: 27/07/2023

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

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

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christopher Nisbet

Mr Christopher Nisbet

FCA

Azets

Suites B and D

Burnham Yard

Beaconsfield
Buckinghamshire

HP9 2JH

United Kingdom

Dated: 11/08/2023

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

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

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

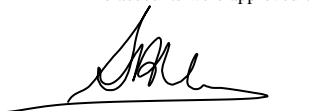
GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
As At 31 December 2022


		2022	2021
	Notes	£	£
Fixed assets			
Tangible assets	14	4,727	368
Total Fixed Assets		<u>4,727</u>	<u>368</u>
Current assets			
Debtors	15	38,014	24,157
Cash at bank and in hand		1,293,251	1,136,998
Total Current Assets		<u>1,331,265</u>	<u>1,161,155</u>
Current liabilities			
Creditor amounts falling due within one year	16	43,890	12,995
Net Current assets		<u>1,287,375</u>	<u>1,148,160</u>
Total assets less current liabilities		<u>1,292,102</u>	<u>1,148,528</u>
Net Assets		<u><u>1,292,102</u></u>	<u><u>1,148,528</u></u>
The funds of the charity:			
Restricted funds	17	373,890	240,509
Unrestricted funds:	19		
General Reserves		189,375	223,294
Operational Contingency Reserves		242,997	155,897
Designated Funds		485,840	528,828
Total Charity Funds	21	<u><u>1,292,102</u></u>	<u><u>1,148,528</u></u>

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 December 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 19-27 form part of these accounts.

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


Chair of Trustees
Sue Allen


Treasurer (Trustee)
Richard Capewell

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

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

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

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

b) Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the Charity's ability to continue as a going concern.

c) Income

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

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

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

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

Investment income is included when receivable.

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

d) Interest receivable

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

e) Fund accounting

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

Within Unrestricted funds there are two designations:

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

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

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

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 2022

2 Donations and legacies

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

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

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

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

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

The charity benefits greatly from the involvement and enthusiastic support of a growing number of volunteers, details of which are given in our annual report. In accordance with the Charities SORP(FRS102), the economic contribution of general volunteers is not recognised in the accounts.

3 Income from charitable activities

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

4 Income from fundraising events

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

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

5 Investment Income

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

6 Analysis of expenditure on charitable activities and raising funds

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

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

7 Project expenses

This table shows the costs of the Garden projects in 2022

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

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

8 Summary analysis of expenditure and related income for charitable activities

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

9 Analysis of Governance and support costs

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are allocated to the one charitable activity in the year i.e. to create the design and build of magical gardens for children in hospices (see note 7).

Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of Governance and support costs

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

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

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

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

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

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

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

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

The key management personnel of the charity comprises of the trustees, Director of Finance and Resources and Director of Fundraising & Communications.

The employee benefits of the key management personnel for the charity was £75,506 (2021: £78,415).

12 Staff Numbers

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

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

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
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13 Related party transactions

During the current year there were the following related party transactions:

The charitable company shares common directors with the companies listed below and has had the following transactions with them:

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

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

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

14 Tangible fixed assets

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

15 Debtors

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

16 Creditor amounts falling due within one year

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

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

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

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

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

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

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

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

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

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

21 Analysis of net assets

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

22 Operating Lease commitments

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

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

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

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