

Charity Registration No: 1076640

Company Registration No. (England and Wales): 03716044

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

Trustees:	Boyd Douglas-Davies Sue Allen Neil Sewell (Resigned 2 February 2024) Rob Jones (Resigned 31 October 2024) Colin Wetherley-Mein (Resigned 31 October 2024) Tammy Woodhouse Richard Capewell Adam Wigglesworth (Resigned 23 January 2025) Heidi Towse Alastair Peat Richard Claxton David Carey (Appointed 31 October 2024)
Secretary:	Sally Jenkins (Resigned 28 May 2024) Neil Sewell (Appointed 28 May 2024)
Charity number:	1076640
Company number:	3716044
Principal address & Registered Office:	Unit 9, Station Approach Wendover Buckinghamshire HP22 6BN
Independent Examiner:	c/o Christopher Nisbet Azets Suites B and D Burnham Yard Beaconsfield Buckinghamshire HP9 2JH
Bankers:	CAF Bank Limited, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4JQ Lloyds Bank 9 Buttermarket Bury St Edmonds Suffolk IP33 1DF
Solicitors:	D C Kaye 34/36 Sycamore Road Amersham Buckinghamshire HP6 5DR

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**GREENFINGERS CHARITY
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CHAIRMANS REPORT
For The Year Ended 31 December 2024**

Chairman's Report - Review of 2024

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

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

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

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

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

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

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

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

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

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

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

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

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



Boyd J. Douglas-Davies
Voluntary Chairman

**GREENFINGERS CHARITY
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TRUSTEES REPORT
For The Year Ended 31 December 2024**

The Board of Trustees are pleased to present their annual Directors' report and financial statements of the charity for the year ended 31 December 2024 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

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

The Trustees have paid due regard to the guidance on public benefit issued by the Charity Commission.

Our principal purpose and activity

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

Vision

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

Objectives for the period of this report

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

The specific aims and achievements for 2024 were:

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

**GREENFINGERS CHARITY
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For The Year Ended 31 December 2024**

Gardens Report

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

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

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

Completed Gardens

Demelza House (Sittingbourne, Kent) – The Woodland Wildlife Safari Garden was officially opened on 13 May by Fiona Dolman who has since become a Patron of the Charity. The garden was designed by **Fisher Tomlin & Bowyer** and created by **Baylis Landscapes**. Once an underutilised space, the 936m² garden is now a vibrant and connected area of interest. With resin pathways, wildlife features, and seasonal planting, it is now a place where children, families, and staff can come together and enjoy nature. Our grateful thanks to Millbrook Garden Centres and many others for their generous funding of this project.

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

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

Gardens in progress

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

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

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

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

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

Garden Maintenance and Support

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

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

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

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

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

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

Looking Ahead

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

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

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

**GREENFINGERS CHARITY
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TRUSTEES REPORT
For The Year Ended 31 December 2024**

2024 Financial Review

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

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

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

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

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

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

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

**GREENFINGERS CHARITY
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Investment powers and policy.

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

Reserves Policy and Going Concern.

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

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

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

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

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

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

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

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

**GREENFINGERS CHARITY
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Fundraising Report 2024

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

Key Achievements in 2024:

Silver Anniversary Appeal

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

Greenfingers Ambassadors and Individual Challenges

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

Garden Re-Leaf Day

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

Dragon Boat Race

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

Golf Days

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

Fundraising Dinner

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

Industry and Trade Association Support

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

Legacy Donations

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

Freelance Trust Fundraiser and Other Support

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

Gifts in Kind

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

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

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

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

**GREENFINGERS CHARITY
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Aims for 2025

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

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

Specific Objectives for 2025

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

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

**GREENFINGERS CHARITY
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For The Year Ended 31 December 2024**

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

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

GREENFINGERS CHARITY
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TRUSTEES REPORT
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Directors and Trustees

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

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

Key Management personnel:

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

Founder President:
Richard Jackson

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

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

Structure, Governance and Management

Governing Document

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

Appointment of Trustees

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

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

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Trustee induction and training

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

Organisation

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

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

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

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

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

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

Volunteers

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

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

Risk Management

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

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

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

On behalf of the Trustees



Boyd J. Douglas-Davies

Voluntary Chairman

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

Date: 31-Jul-25

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

I report to the Trustees on my examination of the accounts of Greenfingers Charity (the charitable company) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Christopher Nisbet

Mr Christopher Nisbet

FCA

Azets

Suites B and D

Burnham Yard

Beaconsfield

Buckinghamshire

HP9 2JH

United Kingdom

Dated: 04/08/2025

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

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

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

GREENFINGERS CHARITY
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
As At 31 December 2024

		2024	2023
	Notes	£	£
Fixed assets			
Tangible assets	14	1,960	3,504
Total Fixed Assets		<u>1,960</u>	<u>3,504</u>
Current assets			
Debtors	15	58,186	47,762
Cash at bank and in hand		1,400,750	1,292,425
Total Current Assets		<u>1,458,936</u>	<u>1,340,187</u>
Current liabilities			
Creditor amounts falling due within one year	16	15,596	68,841
Net Current assets		<u>1,443,340</u>	<u>1,271,346</u>
Total assets less current liabilities		<u>1,445,300</u>	<u>1,274,850</u>
Net Assets		<u><u>1,445,300</u></u>	<u><u>1,274,850</u></u>
The funds of the charity:			
Restricted funds	17	133,551	185,880
Unrestricted funds:	19		
General Reserves		278,335	220,693
Operational Contingency Reserves		308,374	262,282
Designated Funds		725,040	605,995
Total Charity Funds	21	<u><u>1,445,300</u></u>	<u><u>1,274,850</u></u>

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

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31 December 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts. The notes on pages 19-27 form part of these accounts.

The accounts were approved by the Board on 31 July 2025



Chair of Trustees
Boyd J. Douglas Davies



Treasurer (Trustee)
Richard Capewell

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

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

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

1 Accounting Policies

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

a) Basis of preparation

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

b) Preparation of the accounts on a going concern basis

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

c) Income

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

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

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

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

Investment income is included when receivable.

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

d) Interest receivable

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

e) Fund accounting

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

Within Unrestricted funds there are two designations:

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

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

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

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of attracting voluntary income and the costs of fundraising.
- Expenditure on charitable activities includes the costs of the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support and governance costs

All support and governance costs are allocated to the one charitable activity of the design and building of gardens for children with life-limiting conditions and their families.

i) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Asset Category

Fixtures, fittings and equipment	On a straight line basis over a 3 year useful life
----------------------------------	--

j) Debtors

Accrued income is recognised at the amount reasonably expected to be received, based on activities undertaken during the period.

Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

2 Donations and legacies

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

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

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

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

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

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

3 Income from charitable activities

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

*Sandringham Association of Royal Warrant Holders

4 Income from fundraising events

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

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

5 Investment Income

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

6 Analysis of expenditure on charitable activities and raising funds

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

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

7 Project expenses

This table shows the costs of the Garden projects in 2024	2024	2023
Completed Projects:	£	£
Haven House Children's Hospice, Essex-Phase2. Opened April 2023	0	2,921
Derian House, Chorley. Opened July 2024	1,332	29,344
EACH, The Nook, Norwich-Build complete. Opening planned for July 2025	9,288	195,164
Jigsaw Children's Hospice, Cumbria-Opened in June 2023	242	4,916
Demelza House, Kent. Opened May 2024	2,000	172,152
James Hopkins Trust, Gloucester. Completed November 2024	67,075	-
Julias House Hospice, Dorset, Music Cabin. Completed Dec 2024	14,503	-
Projects In progress:		
Hope House, Oswestry Gathering Heart Garden. Build planned for May 2025	38,341	17,400
Acorns, Walsall Centred Play Garden. Build planned February 2025	47,154	19,041
Chestnut Tree House, Arundel, Kitchen Garden. Build planned April 2025	12,379	-
Bluebell Wood, Sheffield, The Together Garden. Build planned June 2025	9,780	-
Garden Makeover Program-Bluebell Wood Primrose Suite March 2024	26,662	7,606
Garden Maintenance/Refresh Programme.	28,408	2,804
Future Project Research and Preparation:		
Other Children's Hospices-Planning	792	629
	257,956	451,977

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

8 Summary analysis of expenditure and related income for charitable activities

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

9 Analysis of Governance and support costs

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

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

Analysis of Governance and support costs

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

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

10 Net income/(expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Independent Examination fees	3,660	3,420
Depreciation and other amounts written off fixed assets	<u>2,562</u>	<u>2,201</u>

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

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

The employment costs were lower during 2024 due to:

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

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

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

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

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

12 Staff Numbers

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

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

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

13 Related party transactions

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

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

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

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

14 Tangible fixed assets

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

15 Debtors

	2024 £	2023 £
Accrued Income	56,405	47,143
Prepayments	1,781	619
	58,186	47,762

16 Creditor amounts falling due within one year

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

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

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

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

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

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

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

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

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

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

21 Analysis of net assets

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

22 Operating Lease commitments

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

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

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

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