

Green Fingers Debdale

Trustees' report and financial statements
For the period 1 April 2020 to 31 March 2021

Green Fingers Debdale

Reference and administration information

Charity number 1177606

Registered office and operational address

12 Pearn Avenue
Manchester
M19 1FQ

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Andrew Parsons	Chair
Jason Longden	Vice Chair
Matthew Longden	Secretary
Philip Cusack	Treasurer
John Cottrell	

No trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel

Andrew Parsons	Chief Executive
Jason Longden	Deputy Chief Executive

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Accountants

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Green Fingers Debdale

Trustees' annual report for the period 1 April 2020 to 31 March 2021

The trustees present their report and the unaudited financial statements for the period 1 April 2020 to 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Green Fingers Debdale provides a range of allotment and growing activities to vulnerable adults with Learning Disabilities, aiming to maintain independent living and promote health, well-being, mental health and social inclusion. We are passionate about providing opportunities outdoors for the people we support and we recognise the benefits of 'green therapy' and of 'working in the green gym' can have on peoples' lives.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on mental health and are undertaken to further the charity's charitable purposes for the public benefit.

Green Fingers Debdale was closed to service users in this financial period due to the Covid-19 pandemic and ensuing government lockdown. Whilst the provision was mainly closed to all, the trustees, when possible endeavoured to keep on top of some basic activities to prevent deterioration of the site. The site was maintained to a sufficient level of maintenance. This is because: -

- Some new volunteers were recruited, who were furloughed staff with other employment.
- The new volunteers were inducted to the project to ensure the needs of the project were being met, as well as the health and safety standards.

Green Fingers Debdale closed its doors in mid-March 2020 because of the global pandemic.

The main achievement has been maintenance and security of the site with reduced capacity, during the period of closure. Additionally the trustees are considering and preparing for re-opening and gather ideas for safe opening for the future.

Beneficiaries of our services

The beneficiaries are the service users, adults with learning disabilities and the volunteers who work at Green Fingers Debdale.

Green Fingers Debdale

Trustees' annual report for the period 1 April 2020 to 31 March 2021

Financial review

Green Fingers Debdale received no income during the current financial period due to the temporary closure of the site due to lockdown. No other funding was obtained during the financial period.

The trustees do not see this as a problem as there are adequate funds in the charity bank account, to ride out the closure for the year, as well as petty cash, and because the project is very cheap to run. They are confident that the project has the ability to continue in its present form.

Income from unrestricted funds was £601 (2020: £1,404) and unrestricted expenditure was £360 (2020: £1,197). Restricted income was £Nil (2020: £Nil) and restricted expenditure was £1,494 (2020: £1,483). The total funds of the charity at the end of the year were £2,993 (2020: £4,246) of which £2,619 (2020: £2,378) was unrestricted and £374 (2020: £1,868) was restricted.

The bulk of the restricted funds are earmarked for planned repairs and improvements to the site. They are only held until adequate time to undertake the work can be found.

Reserves policy

Green Fingers Debdale currently has unrestricted reserves of £2,619. These funds are earmarked as well for planned repairs and improvements to the site. They are only held until adequate time to undertake the work can be found.

Covid-19 going concern disclosure

The trustees have reviewed the charity's forecasts and projections and in particular have considered the potential implications of the Coronavirus (COVID-19) pandemic. Whilst the eventual financial impact of the pandemic on the charity, and on the overall economy, remains uncertain, the trustees are confident that the charity will be able to re-open when safe enough to do so after the pandemic.

Although the site is not open to its users and beneficiaries, the site is being maintained by volunteers. Strict safety rules are being followed and only necessary tasks are being performed. The charity has no employees and therefore no staffing costs. In addition to the restricted funds there are sufficient unrestricted funds in reserves to cover material and other incidental expenses for the year ending March 2022 and at least until December 2022.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Plans for the future

Green Fingers Debdale plans in the next financial year include: -

- Reopening when it is safe to do so.
- Recruiting and appointing new charity trustees.
- Recruiting and appointing new charity volunteers.
- Recruiting and appointing new service users (workers).
- Applying for funding to help ensure the development and future of Green Fingers Debdale.
- Collaborating and building relationships with the new group Men's Shed Debdale.
- Developing and expanding the project.
- Exploring income generation.

Green Fingers Debdale
Trustees' annual report for the period 1 April 2020 to 31 March 2021

Structure, governance and management

The organisation is a charitable incorporated organisation and registered as a charity on 20 March 2018.

The charity was established under a constitution which established the objects and powers of the charity and is governed by its rules.

Members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Green Fingers Debdale have not recruited or appointed new trustees in this current financial period. In the past interested parties and volunteers have made it known that they would like to become trustees. They are considered at trustee meetings and appointed if a majority vote is given.

All trustees give their time voluntarily and receive no benefits from the charity. Apart from expenses related to training/course attendance the trustees reclaimed no expenses from the charity (please see note 8 in the accounts).

Related parties and relationships with other organisations

Green Fingers Debdale works closely with the Friends of Debdale Park, attending their monthly meeting to update them on the project's progress and setbacks. Further information can be found in note 8 to the accounts.

Remuneration policy for key management personnel

Green Fingers Debdale currently have no staff working for the organisation and therefore there is no pay and remuneration during this financial period.

Risk management

The trustees have given consideration as to the major risks that Green Fingers Debdale is exposed to and are currently satisfied that procedures are adequate and up-to-date to manage the current risks.

Green Fingers Debdale
Trustees' annual report for the period 1 April 2020 to 31 March 2021

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 08 / 02 / 2022 and signed on their behalf by



.....
(Andrew Parsons, Chair)

Accountant's report to the trustees of Green Fingers Debdale for the period 1 April 2020 to 31 March 2021

In accordance with the engagement letter dated 24 September 2019, and in order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

This report is made to the trustees in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the trustees the financial statements that we have been engaged to compile, to report to the trustees that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 March 2021 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 2011. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Third Sector Accountancy Ltd

Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester
M60 0AS

Date 08 / 02 / 2022

Green Fingers Debdale
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	545	-	545	-	-	-
Charitable activities	4	56	-	56	1,404	-	1,404
Total income		601	-	601	1,404	-	1,404
Expenditure on:							
Charitable activities	5	360	1,494	1,854	1,197	1,483	2,680
Total expenditure		360	1,494	1,854	1,197	1,483	2,680
Net income/(expenditure) for the year	6	241	(1,494)	(1,253)	207	(1,483)	(1,276)
Net movement in funds for the year		241	(1,494)	(1,253)	207	(1,483)	(1,276)
Reconciliation of funds							
Total funds brought forward		2,378	1,868	4,246	2,171	3,351	5,522
Total funds carried forward		2,619	374	2,993	2,378	1,868	4,246

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Green Fingers Debdale
Charity number 1177606

Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Current assets			
Cash at bank and in hand	10	3,353	4,606
Total current assets		3,353	4,606
Liabilities			
Creditors: amounts falling due in less than one year	11	(360)	(360)
Net current assets		2,993	4,246
Total assets less current liabilities		2,993	4,246
Net assets		2,993	4,246
The funds of the charity:			
Restricted income funds	12	374	1,868
Unrestricted income funds	13	2,619	2,378
Total charity funds		2,993	4,246

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 9 to 15 form part of these accounts.

08 / 02 / 2022

Approved by the trustees on and signed on their behalf by:



.....
Andrew Parsons, Chair

1 Accounting policies

The principal accounting policies adopted, judgments 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 in accordance with 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 in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Green Fingers Debdale meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

d Fund accounting

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

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

e 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:

- Expenditure on charitable activities includes the costs of operating and maintaining the allotment, and providing supervision, guidance and advice to volunteers and beneficiaries undertaken to further the purposes of the charity.
- 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.

Notes to the accounts for the year ended 31 March 2021 (continued)

f Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

g Cash at bank and in hand

Cash at bank and cash in hand includes cash and funds held in bank account..

h 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.

i 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is a registered charity register no 1177606 registered with the Charity Commission. In the event of the charity being wound up, the members of the charity have no liability. The registered office address is disclosed on page 1.

Green Fingers Debdale

Notes to the accounts for the year ended 31 March 2021 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Donations	545	-	545	-	-	-
Grants	-	-	-	-	-	-
Total	545	-	545	-	-	-

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Session donations	-	-	-	1,404	-	1,404
Charitable trading	56	-	56	-	-	-
Total	56	-	56	1,404	-	1,404

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Project costs	1,494	2,320
Accountancy fees	360	360
	<u>1,854</u>	<u>2,680</u>
Restricted expenditure	1,494	1,483
Unrestricted expenditure	360	1,197
	<u>1,854</u>	<u>2,680</u>

6 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Accountancy fees	<u>360</u>	<u>360</u>

7 Staff costs

The charity did not employ any staff during this year (2020: Nil staff) and therefore had no staff costs.

The key management personnel of the charity comprise the trustees. No benefits were paid to the key management personnel of the charity (2020: £Nil).

8 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

9 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Green Fingers Debdale

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	3,353	4,606
	<u>3,353</u>	<u>4,606</u>

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	360	360
	<u>360</u>	<u>360</u>

12 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Manchester City Council - One Manchester	1,653	-	(1,279)	-	374
School for Social Economics - Liverpool	215	-	(215)	-	-
Total	<u>1,868</u>	<u>-</u>	<u>(1,494)</u>	<u>-</u>	<u>374</u>

Comparative period

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Manchester City Council - One Manchester	2,874	-	(1,221)	-	1,653
School for Social Economics - Liverpool	477	-	(262)	-	215
Total	<u>3,351</u>	<u>-</u>	<u>(1,483)</u>	<u>-</u>	<u>1,868</u>

Notes to the accounts for the year ended 31 March 2021 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Manchester City Council - One Manchester	grant for site improvements and developments including allotment materials
School for Social Economics - Liverpool	course attendance expenses plus core expenses for the charity

13 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	2,378	601	(360)	-	2,619
	2,378	601	(360)	-	2,619

Comparative period

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	2,171	1,404	(1,197)	-	2,378
	2,171	1,404	(1,197)	-	2,378

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Notes to the accounts for the year ended 31 March 2021 (continued)

14 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Net current assets/(liabilities)	2,619	-	374	2,993
Total	2,619	-	374	2,993
Comparative period				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Net current assets/(liabilities)</i>	<i>2,378</i>	<i>-</i>	<i>1,868</i>	<i>4,246</i>
<i>Total</i>	<i>2,378</i>	<i>-</i>	<i>1,868</i>	<i>4,246</i>