

GARDENING FOR DISABLED TRUST



**TRUSTEES'
ANNUAL REPORT
&
ACCOUNTS
For Year Ended
31.12.2023**

**Adapting Gardens, Changing Lives,
Defying Disability
since 1968**

Charity number 255066

Gardening with Disabilities Trust

Annual Report and Accounts

for the year ended 31 December 2023

Reference and administrative Details

Registered Charity 255066 (registered in England)

Patron Sir Roddy Llewellyn

President Alan Titchmarsh

Trustees

Richard Capewell	Chairman
Paul Brown	(died March 2024)
Susan Clement Davies	(appointed October 2023)
Stephanie Donaldson	
Sarah Keeling	
Penny Knapman	
Mark Lane	
John Mankelow	
Susan Medway	(appointed October 2023)
Felicity Seton	

Executive Committee

Felicity Seton	Chairman
Angela Goddard	Secretary
Paul Brown	Treasurer (died March 2024)
Heather Fooks	(honorary)
Rosemary Kefford	(resigned December 2023)
Jess Bruce Lockhart	
Anna Mathews	
Sarah Peters	
Justine Stringer	

Principal office P.O. Box 285
Tunbridge Wells
Kent TN2 9JD

Website www.gardeningwithdisabilitiestrust.org.uk

Independent Examiner Sam Wells FCA CTA
Lindeyer Francis Ferguson Limited
North House, 198 High Street
Tonbridge, Kent TN9 1BE

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

The Trustees and Executive Committee present their annual report and accounts for the year ended 31 December 2023. The trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and the second edition of the 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 (SORP FRS 102). The Legal and Administrative information on page 2 forms part of this report.

Objectives

The object of the charity is the relief of suffering and distress of people with disabilities by enabling them to take an active part in gardening and other leisure activities.

Structure, Governance and Management

Gardening with Disabilities Trust is governed by a Constitution and Rules adopted on registration as a charity on 11 March 1968, amended on 4 May 1988, 9 April 2019 and 14 January 2021.

Trustees are appointed by resolution of the Trustees, following recommendation by the Chairman. The Trustees meet at least twice a year and receive a report from the Executive Committee on the operations of the Trust. The Trustees have delegated day-to-day management of the affairs of the Trust to an Executive Committee who meet monthly. The Trustees and Executive Committee of the charity are detailed on page 2 of this report. The charity has no staff. The services of the Executive Committee are voluntary.

Funds are raised by appeal to charitable trusts and foundations and by events organised by the Executive Committee.

Public Benefit

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The activities described in this report have been undertaken for the public benefit and in pursuit of the charity's objects.

The Trust is an entirely voluntary organisation and relies on the energy and determination of the Trustees and Executive Committee. Run from the Weald of Kent, the Trust gives small grants to people and institutions all over the United Kingdom in order that they may continue to garden despite advancing illness, age or disability whether mental or physical. The annual income is spent judiciously and often transforms the recipient as well as the garden, replacing a source of frustration with a valuable therapy and sense of satisfaction.

Achievements and Performance

The Trust has had another busy year with a high demand for grants. In part this reflects a catch up from the disruption of the pandemic, but it also reflects the increasing awareness of the benefits gardening can bring to those with disabilities. We have been able to help many gardeners back into their plots assisting the magic of making things grow.

We have given 100 grants (2022 104 grants) at an average of £472.55 (2022 £506) for a total of £47,255.42. Some grants are given to institutions, to enable gardening for their residents with disabilities whether physical or mental; accordingly, we estimate the number of people benefitting from our grants exceeds 1,200. The vast majority of beneficiaries are people whose

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Trustees' and Executive Committee Report

enthusiasm for gardening remains undimmed but whose physical or mental limitations now demand substantial and costly changes to adapt their garden. Most of the projects have taken the minimum from our Trust. The basic materials alone have been funded, but usually friends, family and volunteers have all been pleased to help to create a special sanctuary for the individual or institution. Our upper limit for grants to individuals is £1,000; it is £1,500 for schools, clubs and institutions.

A passion for plants and the care they need are real diversions from the gruelling demands of many chronic illnesses. Whatever the weather or the economy may be doing, reading, choosing and planning for the gardening season to come surely helps. Gardening is a simple pleasure and gives us all an opportunity to escape from the confines of the house and wheelchair into an independent world where disability makes no odds. Encouragement, ideas and information give confidence to work wonders with a daunting patch. Money is a vital component and one where the Trust is pleased to help.

Fundraising and Donations

We have had four main fund-raising events during 2023 - a bridge evening, two open garden events, and a Plant Fair. The latter, our major fund-raising event of the year, raised £5,202. We are grateful to those who opened their gardens and those who contributed their time for our events. In total fundraising generated gross income of £12,919 with costs of £5,252 (mostly the cost of running the bridge evening).

We are very appreciative of our major donors which included: Savannah Trust, The 29th May Charitable Trust, The Worshipful Company of Gardeners; Stoneturn LLP and the Swire Foundation. We were extremely fortunate to receive a substantial legacy of £20,000. As always, the bedrock of our income is the contribution of the many people who made donations, bought our Cuttings book, or paid to attend our events. We owe an enormous debt of gratitude to all those who supported us – our thanks to them

Risks

We are very conscious of the dependency we have on the time, enthusiasm and ability of the Committee members to manage the day-to-day business of giving grants and organising fund-raising events.

Our procedures have shown evidence of suspected fraud attempts. We have tightened our controls and have taken the advice of an expert to reduce risk still further.

Financial Review

We have ended the financial year with an operating surplus of £18,145 and investment losses of £5,244, giving an overall surplus of £12,901. This unplanned surplus was wholly due to the unexpected receipt of a legacy late in the year, without which the charity would have continued to make a loss in the region of £7,000.

Total income before investment losses amounted to £71,999 of which donations totalled £32,554 (2022 £29,390). Total costs were £53,654 of which grants totalled £47,255 (2022 £52,695). Our administration expenditure, excluding fund-raising expenses, fell to £1,147 (2022 £6,548) and will remain under close control.

Reserves

Our reserves of £155,085 (2022 £142,184) are all unrestricted funds, held to meet future grant funding requirements. Our aim is to generate sufficient income each year to cover our costs

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Trustees' and Executive Committee Report

whilst recognising that it is prudent to also maintain an adequate liquidity buffer. The reserves are represented in part by investments in two mutual funds, which the Trustees intend to retain for the long term.

Statement of Trustees' and Management Committee Responsibilities

The Trustees and Executive Committee 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). The law applicable to charities in England and Wales requires the Trustees and Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees and Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees and Executive Committee 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. 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 and Executive Committee are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Signed on behalf of the Trustees: Signed on behalf of the Executive Committee:

Richard Capewell
Chairman

Felicity Seton
Chairman

1 August 2024

Report of the Independent Examiner to the Trustees of Gardening with Disabilities Trust

I report to the trustees on my examination of the accounts of Gardening with Disabilities Trust ('the Charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Sam Wells FCA CTA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 1 August 2024

GARDENING FOR DISABLED TRUST
Statement of Financial Activities
For the Year ended 31 December 2023

	2023	2023	2023	2022
	<i>Unrestricted</i>	<i>Restricted</i>		
	General	Prudence	Total Funds	Total Funds
	Fund	Trust Fund		
	£	£	£	£
Income from:				
Donations	17,554	15,000	32,554	29,390
Legacies	20,000	-	20,000	1,000
Fund-raising events (Note 1)	12,919	-	12,919	11,563
Dividends & Interest from investments	6,326	-	6,326	5,560
Total Income	56,799	15,000	71,799	47,513
Expenditure on:				
Fund raising events (note 2)	5,252	-	5,252	1,924
Charitable activities:				
Grants (note 3)	47,255	-	47,255	52,695
Other Costs	1,147	-	1,147	6,548
Total Expenditure	53,654	-	53,654	61,167
Net (losses) on investments	(5,244)	-	(5,244)	(8,495)
Net Income (Expenditure)	(2,099)	15,000	12,901	(22,149)
Reconciliation of funds:				
Funds brought forward	142,184	-	142,184	164,333
Funds carried forward	140,085	15,000	155,085	142,184

GARDENING FOR DISABLED TRUST
Balance Sheet at 31 December 2023

	2023 £ <i>Unrestricted</i> General Fund	2023 £ <i>Restricted</i> Prudence Trust Fund	2023 £ Total Funds	2022 £ Total Funds
Fixed assets				
Investments (note 4)	111,391	-	111,391	116,635
Current assets				
Bank accounts	28,692	15,000	43,692	25,547
Petty cash	2	-	2	2
Net Current Assets	28,694	15,000	43,694	25,549
Net Assets	140,085	15,000	155,085	142,184
Representing:				
The General Fund	140,085	-	140,085	142,184
The Prudence Trust Fund	-	15,000	15,000	-
Total funds	140,085	15,000	155,085	142,184

These accounts were approved by the trustees on 1 August 2024 and signed on their behalf by:

Richard Capewell
Chairman of the Trustees

GARDENING FOR DISABLED TRUST
Notes to the Accounts
For the Year ended 31 December 2023

1. Income from Fund raising events

	2023	2023	2023	2022
	<i>Unrestricted</i>	<i>Restricted</i>		
	General	Prudence	Total Funds	Total Funds
	Fund	Trust Fund		
	£	£	£	£
Plant Fair	5,202	-	5,202	6,144
Donation	-	-	-	1,378
The Courtyard	-	-	-	1,715
Chevening	1,300	-	1,300	-
Fairlight Hall	1,974	-	1,974	-
Raffle	605	-	605	425
Bridge	3,690	-	3,690	-
Cuttings	25	-	25	180
Gloves	118	-	118	302
Other Income	5	-	5	5
Gift Aid refund	-	-	-	1,414
Total income from fund raising events	12,919	-	12,919	11,563

2. Cost of fund raising events

Plant Fair	150	-	150	794
The Courtyard	-	-	-	250
Chevening	675	-	675	-
Fairlight Hall	130	-	130	-
Gloves	341	-	341	-
Bridge	3,461	-	3,461	-
Cuttings	211	-	211	470
Other Fund raising costs	284	-	284	410
Total Fund Raising expenses	5,252	-	5,252	1,924

3. Grants made

Grants to individuals	34,294	-	34,294	37,791
Grants to institutions	12,961	-	12,961	14,904
Total grants made	47,255	-	47,255	52,695

4. Investments

Valuation at 1 January 2023	116,635	-	116,635	125,130
Change in valuation:				
Unrealised net gain (loss)	(5,244)	-	(5,244)	(8,495)
Valuation at 31 December 2023	111,391	-	111,391	116,635
Comprising:				
M&G	49,669	-	49,669	50,864
Charities Property Fund	61,722	-	61,722	65,771
	111,391	-	111,391	116,635

GARDENING FOR DISABLED TRUST

A stylized illustration of a hand reaching into a garden of colorful flowers. The hand is white with a pinkish-purple palm and fingers, reaching from the bottom right towards the center. The garden is filled with various flowers in shades of orange, purple, red, and green. The background is a solid red color.

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