

GARDENING FOR DISABLED TRUST

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS**

**FOR THE YEAR ENDED
31 DECEMBER 2020**

Registered Charity number 255066

Gardening for Disabled Trust

Annual Report and Accounts

for the year ended 31 December 2020

Reference and administrative Details

Registered Charity 255066 (registered in England)

Patron Sir Roddy Llewellyn

President Alan Titchmarsh

Trustees

Richard Capewell	Chairman
Paul Brown	
Stephanie Donaldson	
Sarah Keeling	appointed 19 February 2020
Penny Knapman	
Mark Lane	
John Mankelow	
Felicity Seton	

Executive Committee

Felicity Seton	Chairman
Angela Goddard	Secretary
Paul Brown	Treasurer
Heather Fooks	
Rosemary Kefford	
Jess Bruce Lockhart	
Mary Ann Lovegrove	
Anna Mathews	
Sarah Peters	
Justine Stringer	

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

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

Website www.gardeningfordisabledtrust.org.uk

Gardening for Disabled Trust Trustees' and Executive Committee Report

The trustees and executive committee present their annual report and accounts for the year ended 31 December 2020. 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 (FRS 102) (SORP FRS 102). The Legal and Administrative information on page 1 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 for Disabled Trust is governed by a Constitution and Rules adopted on registration as a charity on 11 March 1968, amended on 4 May 1988, amended on 9 April 2019 and amended on 14 January 2021. The amendment not only changed our objectives as stated above but also our name to Gardening with Disabilities Trust. The name change will be implemented in the first half of 2021.

Trustees are appointed by resolution of the trustees, following recommendation by the Chairman. The trustees meet 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 1 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.

Gardening for Disabled Trust Trustees' and Executive Committee Report

Achievements and Performance

The Trust has had another busy and productive year. We have been able to help many gardeners back into their plots and the magic of making things grow. However, due to lockdowns the beneficiaries of our grants have, at times, had difficulty in sourcing the materials they require. This has reduced the demand for the support for our grants.

We have given 92 grants at an average of £450 for a total of £41,406. However, due to grants to institutions, to enable gardening for their residents with disabilities whether physical or mental, the number of people benefitting from our grants exceeds 1,780. The vast majority of beneficiaries are for people whose 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 and £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.

We have had three fund-raising events during 2020 generating a surplus after expenses of £17,984. We held a bridge masterclass and also had an evening garden talk by Marian Boswall. We had to cancel our annual plant fair and the outlook for fund raising at the time looked very bleak. To cover the shortfall in income an anonymous donor gave us a donation of £10,000. However, in November we published a book of gardening tips which was very well received. Our sales stretched throughout the UK. By the end of the year, we had sold over 1700 copies for a profit after costs of over £12,000, and linked donations of £1,825 (shown under donations).

Major Donors

We are very appreciative and thank the major donors this year which included: A liveryman of the Worshipful Company of Gardeners, Littledown Trust, Modiano Charitable Trust, The 29th May Charitable Trust and the Worshipful Company of Gardeners.

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.

We take great care in our risk assessment for the events we organise on private premises.

Gardening for Disabled Trust Trustees' and Executive Committee Report

Financial review

We have ended the financial year with a deficit of £1,274 after investment losses of £11,680. Total income before investment losses amounted to £63,049 of which donations totalled £27,849 (2019 £27,010) and total costs were £52,643 of which grants totalled £41,406 (2019 £49,265). Our administration expenditure, excluding fund-raising expenses, totalled £1,617 (2019 £2,078) and is under close control.

Reserves

Our reserves of £176,162 (2019 £177,436) are all unrestricted funds, held to meet future grant funding requirements. Our aim is to generate sufficient income each year to cover our costs whilst recognising that we still currently maintain a 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

15 April 2021

Report of the Independent Examiner to the Trustees of Gardening for Disabled Trust

I report to the trustees on my examination of the accounts of Gardening for Disabled Trust ('the Charity') for the year ended 31 December 2020.

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

Dated: 15 April 2021

Lindeyer Francis Ferguson Limited

Chartered Accountants

North House

198 High Street

Tonbridge

Kent TN9 1BE

Gardening for Disabled Trust
Statement of Financial Activities
For the Year Ending 31 December 2020

	2020	2019
	£	£
Income from:		
Donations	27,849	27,010
Legacies	2,740	-
Fund-raising events (Note 2)	27,604	9,309
Dividends & Interest from investments	4,856	5,845
Total	63,049	42,164
Expenditure on:		
Fund-raising events (note 3)	9,620	606
Charitable activities:		
Grants (note 4)	41,406	49,265
Garden Club Newsletter	284	644
Other Costs	1,333	1,434
Total	52,643	51,949
Net gains (losses) on investments	(11,680)	6,818
Net expenditure	(1,274)	(2,967)
Reconciliation of funds:		
Unrestricted funds brought forward	177,436	180,403
Unrestricted funds carried forward	176,162	177,436

Gardening for Disabled Trust Balance Sheet at December 2020

	2020	2019
	£	£
Fixed assets:		
Investments (note 5)	112,014	123,694
	<hr/>	<hr/>
Current assets:		
Stocks of books	658	-
Bank accounts	63,488	56,040
Petty cash	2	2
Deferred expenditure	-	220
	<hr/>	<hr/>
	64,148	56,262
	<hr/>	<hr/>
Current Liabilities		
Deferred income	-	2,520
	<hr/>	<hr/>
Net Current Assets	64,148	53,742
	<hr/>	<hr/>
Net assets	176,162	177,436
	<hr/> <hr/>	<hr/> <hr/>
The funds of the charity:		
Unrestricted Fund - General Fund	176,162	177,436
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These accounts were approved by the trustees on 15 April 2021 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 2020

1. Accounting Policies

Basis of Accounting

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”). The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and therefore the going concern basis of accounting continues to be adopted.

There are no significant areas of judgement or estimation uncertainty.

Income Recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

It is not considered possible to quantify the value of donated services and facilities, or of the services provided by volunteers, which have not been included in the financial statements.

Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity is not registered for VAT. Irrecoverable VAT is included in the financial statements.

Investments

Investments in mutual funds are valued at market value on the balance sheet date; gains and losses are dealt with through the Statement of Financial Activities.

Status

Gardening for Disabled Trust is an unincorporated charitable organisation registered with the Charity Commission in England and Wales. Its registered address is P.O. Box 285, Tunbridge Wells, Kent, TN2 9JD.

Employees and Trustees

There are no employees. None of the trustees received any remuneration during the year.

Gardening for Disabled Trust

Notes to the Accounts for the Year ended 31 December 2020

2. Income from Fund raising events

	2020	2019
	£	£
Cuttings book	19,368	-
Bridge	5,911	-
Plant Fair	50	4,090
Marian Boswell Talk	669	-
Marianne North Talk	-	800
Sarah Peters Open Garden	-	1,024
Three Charities Day/Gravetye Manor	-	2,677
Wildlife Talk	-	460
Other Income	102	-
Gift Aid refund	1,504	258
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Total income from fund raising events	27,604	9,309

3. Cost of fund raising events

Cuttings book printing and postage	6,292	-
Bridge	3,059	-
Plant Fair	-	343
Wildlife Talk	-	132
Marian Boswell Talk	57	-
Marianne North talk	-	110
Other Fund raising costs	212	21
	<hr/>	<hr/>
Total Fund Raising expenses	9,620	606

4. Grants made

Grants to individuals	30,568	32,952
Grants to institutions	10,838	16,313
	<hr/>	<hr/>
Total grants made	41,406	49,265

5. Investments

Valuation at 1 January 2020	123,694	116,876
Change in valuation: Unrealised net gain (loss)	(11,680)	6,818
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Valuation at 31 December 2020	112,014	123,694