

GARDENING WITH DISABILITIES TRUST

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

Registered Charity number 255066

Gardening with Disabilities Trust

Annual Report and Accounts

for the year ended 31 December 2021

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 | |
| Annabel Kerley | appointed 20 October 2021 |
| 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.gardeningwithdisabilitiestrust.org.uk

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 2021. 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 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, amended on 9 April 2019 and amended on 14 January 2021. The latest amendment not only changed our objectives as stated above but also our name to Gardening with Disabilities Trust. The name change was implemented as expected in the first half of 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 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 with Disabilities Trust

Trustees' and Executive Committee Report

Achievements and Performance

The Trust has had another busy year with a high demand for grants. We have been able to help many gardeners back into their plots assisting the magic of making things grow. However, due to lock-downs the beneficiaries of our grants have, at times, still had difficulty in sourcing the materials they require.

We have given 108 grants (2020 92) at an average of £530 (2021 £450) for a total of £57,321. 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 1,250. 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 six fund-raising events during 2021 - a nationwide raffle, four garden visits and a zoom lecture. Our major fund-raising event of the year is our annual plant fair. Unfortunately, due to covid, we once again had to cancel our planned event. The publication in 2020 of our book of gardening tips continues to generate good sales and will generate revenues for quite a few years yet. Fund raising generated net income of £6,891

Major Donors

We are very appreciative and thank the major donors this year which included: Esmée Fairburn Foundation, Modiano Charitable Trust, The 29th May Charitable Trust, the Worshipful Company of Gardeners and XNL Villers Charitable Trust.

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 sadly revealed a fairly sophisticated small fraud attempt, which on referral to the police resulted in a successful prosecution. We have tightened our controls and are taking the advice of an expert further to reduce risk.

Gardening with Disabilities Trust

Trustees' and Executive Committee Report

Financial review

We have ended the financial year with a deficit of £11,829 after investment gains of £13,116. Total income before investment gains amounted to £37,042 of which donations totalled £22,614 (2020 £27,849) and total costs were £61,987 of which grants totalled £57,321 (2020 £41,406). Our administration expenditure, excluding fund-raising expenses, totalled £2,414 (2020 £1,617) and is under close control.

Reserves

Our reserves of £164,333 (2020 £176,162) 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

26 January 2022

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 2021.

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: 2022

Lindeyer Francis Ferguson Limited

Chartered Accountants

North House

198 High Street

Tonbridge

Kent TN9 1BE

**Gardening with Disabilities Trust
Statement of Financial Activities
For the Year Ending 31 December 2021**

| | 2021 | 2020 |
|---|-----------------|-----------------|
| | £ | £ |
| Income from: | | |
| Donations | 22,614 | 27,849 |
| Legacies | - | 2,740 |
| Fund-raising events (Note 2) | 9,143 | 27,604 |
| Dividends & Interest from investments | 5,285 | 4,856 |
| Total | 37,042 | 63,049 |
| Expenditure on: | | |
| Fund raising events (note 3) | 2,252 | 9,620 |
| Charitable activities: | | |
| Grants (note 4) | 57,321 | 41,406 |
| Garden Club Newsletter | - | 284 |
| Other Costs | 2,414 | 1,333 |
| Total | 61,987 | 52,643 |
| Net gains (losses) on investments | 13,116 | (11,680) |
| Net expenditure | (11,829) | (1,274) |
| Reconciliation of funds: | | |
| Unrestricted funds brought forward | 176,162 | 177,436 |
| Unrestricted funds carried forward | 164,333 | 176,162 |

Gardening with Disabilities Trust Balance Sheet at December 2021

| | 2020 | 2019 |
|---|----------------|----------------|
| | £ | £ |
| Fixed assets: | | |
| Investments (note 5) | 125,130 | 112,014 |
| | <hr/> | <hr/> |
| Current assets: | | |
| Stocks of books | 452 | 658 |
| Bank accounts | 38,749 | 63,488 |
| Petty cash | 2 | 2 |
| | <hr/> | <hr/> |
| Net Current Assets | 39,203 | 64,148 |
| | <hr/> | <hr/> |
| Net assets | 164,333 | 176,162 |
| | <hr/> <hr/> | <hr/> <hr/> |
| The funds of the charity: | | |
| Unrestricted Fund - General Fund | 164,333 | 176,162 |
| | <hr/> <hr/> | <hr/> <hr/> |

These accounts were approved by the trustees on 26 January 2022 and signed on their behalf by:

Richard Capewell
Chairman of the Trustees

Gardening with Disabilities Trust

Notes to the Accounts for the Year ended 31 December 2021

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with the requirements of the Charities Act 2011, the Statement of Recommended Practice (SORP) 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 2019) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Legacies are recognised when it is probable that a legacy will be received and its value is known. Donations are recognised when received.

Income from fund-raising events is recognised when the event has taken place.

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 with Disabilities 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 with Disabilities Trust

Notes to the Accounts for the Year ended 31 December 2021

2. Income from Fund raising events

| | 2021 | 2020 |
|--|--------------|---------------|
| | £ | £ |
| Plant Fair | - | 50 |
| Fairlight | 120 | - |
| Peony Farm | 914 | - |
| Murder Most Florid | 395 | - |
| Eridge | 380 | - |
| Raffle | 2,350 | - |
| Cuttings | 4,136 | 19,368 |
| Bridge | - | 5,911 |
| Boughton | 640 | - |
| Marian Boswell Talk | - | 669 |
| Gloves | 207 | - |
| Other Income | 1 | 102 |
| Gift Aid refund | - | 1,504 |
| Total income from fund raising events | 9,143 | 27,604 |

3. Cost of fund raising events

| | | |
|------------------------------------|--------------|--------------|
| Raffle | 40 | - |
| Boughton | 224 | - |
| Gloves | 332 | - |
| Cuttings | 1,348 | 6,292 |
| Peony Farm | 246 | - |
| Marian Boswell Talk | - | 57 |
| Bridge | - | 3,059 |
| Other Fund raising costs | 62 | 212 |
| Total Fund Raising expenses | 2,252 | 9,620 |

4. Grants made

| | | |
|--------------------------|---------------|---------------|
| Grants to individuals | 34,901 | 30,568 |
| Grants to institutions | 22,420 | 10,838 |
| Total grants made | 57,321 | 41,406 |

5. Investments

| | | |
|---|----------------|----------------|
| Valuation at 1 January 2021 | 112,014 | 123,694 |
| Change in valuation: Unrealised net gain (loss) | 13,116 | (11,680) |
| Valuation at 31 December 2021 | 125,130 | 112,014 |