

GARDENING FOR DISABLED TRUST

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS**

**FOR THE YEAR ENDED
31 DECEMBER 2019**

Registered Charity number 255066

Gardening for Disabled Trust

Annual Report and Accounts

for the year ended 31 December 2019

Reference and administrative Details

Registered Charity 255066 (registered in England)

Patron Sir Roddy Llewellyn

President Alan Titchmarsh

Trustees

Richard Capewell	Chairman
Paul Brown	appointed 2 May 2019
Stephanie Donaldson	
Penny Knapman	
Mark Lane	appointed 30 October 2019
John Mankelow	
Felicity Seton	appointed 2 May 2019

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 2019. The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of "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) (Charities SORP (FRS 102)). The Legal and Administrative information on page 1 forms part of this report.

Objectives

The object of the charity is to alleviate the suffering and distress of those disabled by disease, injury or deformity by providing or assisting in the provision of facilities for gardening and their 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 and amended on 9 April 2019.

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.

We have given 90 grants at an average of £547 for a total of £49,265. 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 544. 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 five fund-raising events during 2019 generating a surplus after expenses of £8,703. In April we held a Garden and Plant Fair at Hush Heath Winery. Compared to last year we were fortunate with the weather and had a much-increased attendance. We thank Sarah Peters for opening her garden to raise funds on our behalf. There was a fund-raising lunch with two other charities and we also organised two evening talks related to gardening.

Major Donors

We are very appreciative and thank the major donors this year which included: Canterbury Cathedral Open Garden Day, Chalcroft Charitable Trust, Edward Peake Charitable Trust, Hollick Family Foundation, Littledown Trust, Modiano Charitable Trust, The 29th May Charitable Trust and the Worshipful Company of Gardeners. Major donations were also received in memory of Jane Eckersley.

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 £2,967 after investment gains of £6,818. Total income before investment gains amounted to £42,164 of which donations totalled £27,010 (2018 £22,218) and total costs were £51,949 of which grants totalled £49,265 (2018 £43,736). Our administration expenditure, excluding fund-raising expenses, totalled £2,078 (2018 £3,507) and is under close control.

Reserves

Our reserves of £177,436 (2018 £180,403) 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

19 February 2020

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 2019.

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: 19 February 2020

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 2019

	2019	2018
	£	£
Income from:		
Donations	27,010	22,218
Legacies	-	-
Fund-raising events (Note 2)	9,309	22,299
Dividends & Interest from investments	5,845	5,664
Total	<u>42,164</u>	<u>50,181</u>
Expenditure on:		
Fund-raising events (note 3)	606	3,467
Charitable activities:		
Grants (note 4)	49,265	43,737
Garden Club Newsletter	644	663
Other Costs	1,434	2,844
Total	<u>51,949</u>	<u>50,711</u>
Net gains (losses) on investments	<u>6,818</u>	<u>(5,737)</u>
Net expenditure	(2,967)	(6,267)
Reconciliation of funds:		
Unrestricted funds brought forward	<u>180,403</u>	<u>186,670</u>
Unrestricted funds carried forward	<u><u>177,436</u></u>	<u><u>180,403</u></u>

Gardening for Disabled Trust Balance Sheet at December 2019

	2019	2018
	£	£
Fixed assets:		
Investments (note 5)	123,694	116,876
	<hr/>	<hr/>
Current assets:		
Bank accounts	56,040	63,515
Petty cash	2	12
Deferred expenditure	220	-
	<hr/>	<hr/>
	56,262	63,527
	<hr/>	<hr/>
Current Liabilities		
Deferred income	2,520	-
	<hr/>	<hr/>
Net Current Assets	53,742	63,527
	<hr/>	<hr/>
Net assets	177,436	180,403
	<hr/> <hr/>	<hr/> <hr/>
The funds of the charity:		
Unrestricted Fund - General Fund	177,436	186,670
	<hr/> <hr/>	<hr/> <hr/>

These accounts were approved by the trustees on 19 February 2020 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 2019

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

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

The accounts are presented in pounds sterling and rounded to the nearest pound.

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 2019

2. Income from Fund raising events

	2019	2018
	£	£
Plant Fair	4,090	2,287
Marianne North Talk	800	-
Sarah Peters Open Garden/Hand tied demo	1,024	708
Rosie's Social Media Campaign	-	11,555
Garden Evening	-	800
Tombola 2018	-	156
Three Charities Day/Gravetye Manor	2,677	2,880
Wildlife Talk	460	-
Raffle	-	2,302
Other Income	-	569
Gift Aid refund	258	1,042
Total income from fund raising events	9,309	22,299

3. Cost of fund raising events

Plant Fair	343	366
Hand Tied Demo	-	80
Rosie's Social Media Campaign	-	311
Open Garden Evening	-	264
Wildlife Talk	132	-
Tombola	-	84
Marianne North talk	110	-
Gravetye Manor	-	2,178
Raffle	-	160
Other Fund raising costs	21	24
Total Fund Raising expenses	606	3,467

4. Grants made

Grants to individuals	32,952	35,448
Grants to institutions	16,313	8,289
Total grants made	49,265	43,737

5. Investments

Valuation at 1 January 2019	116,876	122,613
Change in valuation: Unrealised net gain (loss)	6,818	(5,737)
Valuation at 31 December 2019	123,694	116,876