

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
The Quiet Garden Trust

Golden Valley Accountancy Limited
Unit 4
Westwood Industrial Estate
Pontrilas
Herefordshire
HR2 0EL

The Quiet Garden Trust

Contents of the Financial Statements
for the Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted 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 2019).

OBJECTIVES AND ACTIVITIES

Objective

To share outdoor space for the inner journey.

Vision and Purpose

To provide access to outdoor space for prayer and reflection in a variety of settings, such as private homes, churches, schools and hospitals, and create opportunities for people to experience silence, restfulness and contemplative practices, with regular quiet days and retreats being offered. The Quiet Garden Trust nurtures low cost, accessible, outdoor space for prayer, contemplation, rest and inspiration in a variety of settings.

Ethos Values

The Quiet Garden Trust flows from the example of Jesus's withdrawal to natural places to pray and his invitation to 'Come with me by yourselves to a quiet place and get some rest' (St Mark's Gospel 6.31). Those involved in the Quiet Garden Trust come from a variety of Christian traditions, churches and cultures, and as such we express our heritage in many diverse ways and welcome the diversity of fellow travellers on the journey. All are welcome to be companions on that journey whatever spiritual path they follow.

Quiet Garden Hosts, who offer Affiliated Quiet Gardens, which are usually within private homes, churches and retreat centres, will self-identify as Christian and are likely to be part of a church community for support. Associate Quiet Gardens, which are within organisational settings such as schools, hospitals or community gardens, are hosted differently and are often without teaching from any particular faith tradition.

OBJECTIVES AND ACTIVITIES

Core values important to Quiet Gardens are:

Hospitality:

Quiet Gardens are a place of hospitality, which is offered to all who wish to visit from any faith background or none. Such hospitality draws on the deep wells of Christian spirituality and the monastic past as well as the gifts of the host team. In a home setting this may begin with listening to guests, as Jesus listened to those he encountered, before responding to individual needs whether those needs are a cup of coffee or a warm corner just to be.

Contemplative prayer:

Quiet Gardens are rooted in the Christian contemplative tradition as expressed in the Scriptures and the wisdom of the desert tradition, as well as the Christian mystical tradition and Celtic spirituality. Quiet Gardens provide a context for learning about these traditions and practicing silence, attentiveness and contemplative prayer.

Nature connection:

Time in a Quiet Garden can be helpful for our health and wellbeing, as well as our spiritual journey. Deep restfulness and refreshment can often take place, and there are opportunities for attentiveness and moments of wonder and transcendence to occur. All these restore body, mind and soul. Our care for the environment creates balance for daily life and inspiration for compassionate activism. Time in a Quiet Garden enhances our relationship with the earth and encourages care for creation.

Creativity:

The provision of quiet outdoor space to inspire. Quiet Gardens are often space designed with great creativity; time spent in them allows moments of inspiration and creativity to come to the surface.

To implement these core values The Quiet Garden Trust seeks to work in partnership with similar organisations. This involves networking, and the potential for developing project partnerships, and includes working with church denominations and dioceses, and similar charities. We are currently exploring partnership working with A Rocha and The Bible Society. We wrote articles for two publications - ArtServe and Country Way (Arthur Rank Centre) which helped to raise the profile of the charity.

OBJECTIVES AND ACTIVITIES

Activities

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake. Space for reflection is beneficial to people of all faiths both physically and mentally. Quiet Gardens and our events are open to all.

Our Annual Gathering was held at on-line and attracted a number of Hosts and Friends from around the UK and world. The theme was spirituality and nature with guest speaker Brian Draper, author of 'Soulful Nature. 120 people attended this event a huge increase compared to recent years.

The newsletter 'Pause' continues to be produced twice a year; electronically due to cost. This was distributed to individuals who have signed up to receive our communications via the Quiet Garden website and social media.

Zoom events were offered to hosts and friends throughout the lockdown period - these were free of charge and were well attended.

A display board for hosts was designed and offered to hosts in October to purchase (allowing for a small profit for the Trust)

As a continued effort for financial sustainability one funding application (Henry Smith Foundation) for core costs and projects was written and submitted by John Robinson Trustee on behalf of the Trust.

ACHIEVEMENT AND PERFORMANCE

Despite COVID and the closure of some gardens the number of Quiet Gardens continues to remain steady world-wide. At the end of March 2021 the number was 296; in Private homes, places of Worship, Spirituality or Retreat Centres, and in other settings such as schools, hospitals and community centres. Some Quiet Gardens closed; for a variety of reasons, hosts were unable to continue offering this ministry, but 18 were opened between March 2020 and March 2021.

COVID-19 - as lockdown continued gardens remained closed. Planned events, Quiet Days and Retreat Days were unable to take place during the majority of 2020 and into the first quarter of 2021.

FINANCIAL REVIEW

Financial position

Overall income fell by 36% over the year. A significant grant had been received in 2019/20 and if this is excluded from the calculation then there was a small 2% rise in income. The Trustees are very grateful to those organisations and individuals who so generously contributed during a difficult year.

Overall expenditure fell by 23% from 2019/20. Savings were made by many activities moving online and, regrettably, from a staff redundancy during the period. Our net income showed a deficit of £2755.

While the financial situation remains uncertain we are increasingly confident that, with a reasonable level of reserves and a gradual return to normal activities, the Quiet Garden movement has a promising future.'

FINANCIAL REVIEW

Reserves policy

The unspent reserves at 31 March 2021 are from monies donated by individuals and various trusts and at present all funds are unrestricted. It is at times such as the present that a good level of reserves proves its worth, giving the charity some protection against the loss of income resulting from Covid-19. The Trust's reserves and their level are kept under constant review and hopefully at some point will allow trustees to be in a position to take project opportunities as they arise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Quiet Garden Trust is constituted by Deed of Trust dated 24th May 1994. The Trustees keep under review the skill requirements of the charity and seek to recruit suitable candidates. New trustees are appointed by current trustees, following an agreed policy. Candidates are asked to confirm that they have not been disqualified from acting as trustees and to declare any existing or potential conflicts of interest. Induction for new trustees includes provision of charity commission guidance on the roles and responsibilities of a trustee. The Trustees meet twice a year for formal, minuted meetings and are responsible for strategic decisions which are implemented by the Trust's staff. More recently interim informal meetings have taken place on-line. The Trustees have considered the latest Charity Governance Code for small charities and are using this in their ongoing assessment and improvement in the running of The Quiet Garden Trust.

The Trustees are responsible for risk management. Reviews during the year identified significant financial risk (as a result of the pandemic) to the sustainability of the Trust. An action plan was developed to seek grants from funding organisations and a strategy to raise contributions from supporters. The following policies were reviewed and updated; Financial Controls, Reserves, and Risk Management policies were reviewed, updated and approved

There is one part-time employee - Sarah Godson (Administrator and Supporter Relations). Bookkeeping services were provided for the Trust by Mrs Kim Mather (Ryeland Bookkeeping). Quiet Garden members/Hosts undertake other tasks on an occasional, voluntary basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1038528

Principal address

The Rectory
Ewyas Harold
Hereford
Herefordshire
HR2 0EZ

Trustees

Miss M Harvey
Mr C Holmes
Mrs J Smith
Mr J Robinson
Revd K Lawson
Mr P Swan
Mrs J Fudge

The Quiet Garden Trust

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Golden Valley Accountancy Limited
Unit 4
Westwood Industrial Estate
Pontrilas
Herefordshire
HR2 0EL

Approved by order of the board of trustees on and signed on its behalf by:

.....
Revd K Lawson - Trustee

Independent Examiner's Report to the Trustees of
The Quiet Garden Trust

Independent examiner's report to the trustees of The Quiet Garden Trust

I report to the charity trustees on my examination of the accounts of The Quiet Garden Trust (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Golden Valley Accountancy Limited
Golden Valley Accountancy Limited
Unit 4
Westwood Industrial Estate
Pontrilas
Herefordshire
HR2 0EL

Date:

The Quiet Garden Trust

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		26,375	43,439
Charitable activities			
Charitable Activities		1,571	310
Investment income	2	197	235
Total		<u>28,143</u>	<u>43,984</u>
EXPENDITURE ON			
Raising funds		763	1,008
Charitable activities			
Quiet Gardens		25,950	34,253
Events and Courses		4,185	5,377
Total		<u>30,898</u>	<u>40,638</u>
NET INCOME/(EXPENDITURE)		<u>(2,755)</u>	<u>3,346</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		36,017	32,671
TOTAL FUNDS CARRIED FORWARD		<u><u>33,262</u></u>	<u><u>36,017</u></u>

The notes form part of these financial statements

The Quiet Garden Trust

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted funds £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	5	114	153
CURRENT ASSETS			
Debtors	6	5,871	2,649
Cash at bank and in hand		28,298	34,604
		<u>34,169</u>	<u>37,253</u>
CREDITORS			
Amounts falling due within one year	7	(1,021)	(1,389)
		<u>33,148</u>	<u>35,864</u>
NET CURRENT ASSETS			
		<u>33,262</u>	<u>36,017</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>33,262</u>	<u>36,017</u>
NET ASSETS		<u>33,262</u>	<u>36,017</u>
FUNDS	8		
Unrestricted funds:			
General fund		<u>33,262</u>	<u>36,017</u>
TOTAL FUNDS		<u>33,262</u>	<u>36,017</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Revd K Lawson - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Interest receivable	197	235
	<u>197</u>	<u>235</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

	31.3.21	31.3.20
	£	£
Trustees' expenses	-	570
	<u>-</u>	<u>570</u>

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	43,439
Charitable activities	
Charitable Activities	310
Investment income	235
Total	<u>43,984</u>
EXPENDITURE ON	
Raising funds	1,008
Charitable activities	
Quiet Gardens	34,253
Events and Courses	5,377
Total	<u>40,638</u>
NET INCOME	<u>3,346</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	32,671

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£

**TOTAL FUNDS CARRIED
FORWARD**

36,017

5. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 April 2020 and 31 March 2021

3,773

DEPRECIATION

At 1 April 2020

3,620

Charge for year

39

At 31 March 2021

3,659

NET BOOK VALUE

At 31 March 2021

114

At 31 March 2020

153

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.21

31.3.20

£

£

Other debtors

5,478

2,268

Prepayments and accrued income

393

381

5,871

2,649

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	480	480
Taxation and social security	362	909
Other creditors	179	-
	<u>1,021</u>	<u>1,389</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	36,017	(2,755)	33,262
	<u>36,017</u>	<u>(2,755)</u>	<u>33,262</u>
TOTAL FUNDS	<u>36,017</u>	<u>(2,755)</u>	<u>33,262</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,143	(30,898)	(2,755)
	<u>28,143</u>	<u>(30,898)</u>	<u>(2,755)</u>
TOTAL FUNDS	<u>28,143</u>	<u>(30,898)</u>	<u>(2,755)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	32,671	3,346	36,017
	<u>32,671</u>	<u>3,346</u>	<u>36,017</u>
TOTAL FUNDS	<u>32,671</u>	<u>3,346</u>	<u>36,017</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,984	(40,638)	3,346
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,984</u>	<u>(40,638)</u>	<u>3,346</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	32,671	591	33,262
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,671</u>	<u>591</u>	<u>33,262</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,127	(71,536)	591
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>72,127</u>	<u>(71,536)</u>	<u>591</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,375	27,077
Grants	5,000	16,362
	<hr/>	<hr/>
	26,375	43,439
Investment income		
Interest receivable	197	235
Charitable activities		
Events and courses	1,571	310
	<hr/>	<hr/>
Total incoming resources	28,143	43,984
EXPENDITURE		
Other trading activities		
Staff costs	699	920
Pensions	64	88
	<hr/>	<hr/>
	763	1,008
Charitable activities		
Staff costs	18,645	24,536
Pensions	1,714	2,349
Costs of events and gatherings	115	630
	<hr/>	<hr/>
	20,474	27,515
Support costs		
Management		
Staff costs	3,961	5,214
Pensions	364	499
Rent, rates, light and heat	-	347
Insurance	933	899
Administration expenses	3,397	3,419
Bookkeeping	487	635
Depreciation of tangible and heritage assets	39	52
	<hr/>	<hr/>
	9,181	11,065

This page does not form part of the statutory financial statements

The Quiet Garden Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Management		
Governance costs		
Trustees' expenses	-	570
Accountancy and legal fees	480	480
	<hr/>	<hr/>
	480	1,050
	<hr/>	<hr/>
Total resources expended	30,898	40,638
	<hr/>	<hr/>
Net (expenditure)/income	<u>(2,755)</u>	<u>3,346</u>

This page does not form part of the statutory financial statements