

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
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 2023

	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 13
Detailed Statement of Financial Activities	14 to 15

The Quiet Garden Trust

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

Many can testify to the effect spending a quiet day in a garden has had on their spiritual life. We will continue to support hosts who offer welcoming, quiet, outdoor spaces where folk can visit to find peace stillness and time to reflect. We know how beneficial time spent in nature can be on wellbeing and we will work towards generating a greater awareness of this; creating more opportunities for people to engage with Quiet Gardens.

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 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 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, joint events and the potential for developing project partnerships, and includes working with church denominations and dioceses, and similar charities. We are currently working alongside Small Pilgrim Places and we are a Body in Association with Churches Together.

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 (May 2022) was an in person event at The Dell Centre in Surrey. We had 50 attendees and 24 who joined us on zoom. Our guest speakers were Brian Draper, Simon Parke; with input from Andrew Rudd and Philip Roderick.

We have renamed our Newsletter Quiet Places (reverting back to the original title). This continues to be produced twice a year (spring/summer and autumn/winter) and is shared electronically and via social media. These were distributed through to individuals who have signed up to receive our communications via the Quiet Garden website and social media. A new leaflet was created in February and is work in progress but we hope to go to print in late 2023. A new website was designed during the latter half of 2022 and launched in mid March 2023.

We run occasional zoom events but more gardens are now open so the need for these has diminished.

No grant applications were made during this period.

Our volunteer contacted a large number of Christian organisations sharing the ethos and benefits of the Quiet Garden Movement and a small percentage have opened a garden.

No changes to the Board of Trustees were made in this accounting period.

We are currently working with a prison to create a quiet garden for prisoners, visitors and prison staff. Trustee Patrick Swan has worked very closely with the team at the prison with design and planting.

ACHIEVEMENT AND PERFORMANCE

At the end of March 2023 the total number of Quiet Gardens affiliating to the Movement was 256; in Private homes, places of Worship, Spirituality or Retreat Centres, and in other settings such as schools, hospitals and community centres worldwide. Quiet Gardens closed for a variety of reasons as some hosts were unable to continue offering this ministry. 9 gardens opened between March 2022 and March 2023.

FINANCIAL REVIEW

Financial position

Total income rose significantly in the year to 31 March 2023, although not quite to the levels seen pre-pandemic. The Trustees are very grateful to those organisations and individuals who generously contributed to Quiet Garden funds. Total expenditure also rose, partly due to the increase in the rate of inflation but more particularly to our decision to renew our website, so important to our activities. With this major expenditure behind us and with our reasonable level of reserves the Quiet Garden movement can look to the future with confidence.

Reserves policy

The unspent reserves at 31 March 2023 are from monies donated by individuals and various trusts and at present all funds are unrestricted. A good level of reserves has proved its worth in recent years, giving the charity some protection against the loss of income during the pandemic. The Trust's reserves level is kept under constant review and trustees will take project opportunities as they arise.

The Quiet Garden Trust

Report of the Trustees for the Year Ended 31 March 2023

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. 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 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 and approved;

Financial Controls, Reserves policy, Safety Insurance policy and Safeguarding policy

There is one part-time employee - Sarah Godson (Charity Coordinator and Administrator). 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, alongside a more permanent volunteer.

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
Revd K Lawson
Mr P Swan
Mrs G Morgan
Revd J Greenfield
Revd J Webb (appointed 1.5.23)

Independent Examiner

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

The Quiet Garden Trust

Report of the Trustees
for the Year Ended 31 March 2023

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 2023.

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 2023

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		25,293	22,652
Charitable activities			
Charitable Activities		1,610	1,051
Investment income	2	260	86
Total		<u>27,163</u>	<u>23,789</u>
EXPENDITURE ON			
Raising funds		568	515
Charitable activities			
Charitable Activities		16,258	10,980
Quiet Gardens		15,751	10,245
Events and Courses		-	255
Total		<u>32,577</u>	<u>21,995</u>
NET INCOME/(EXPENDITURE)		(5,414)	1,794
RECONCILIATION OF FUNDS			
Total funds brought forward		35,056	33,262
TOTAL FUNDS CARRIED FORWARD		<u>29,642</u>	<u>35,056</u>

The notes form part of these financial statements

The Quiet Garden Trust

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted funds £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	5	64	85
CURRENT ASSETS			
Debtors	6	1,712	2,975
Cash at bank		28,232	32,981
		<u>29,944</u>	<u>35,956</u>
CREDITORS			
Amounts falling due within one year	7	(366)	(985)
		<u>29,578</u>	<u>34,971</u>
NET CURRENT ASSETS			
		<u>29,642</u>	<u>35,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>29,642</u>	<u>35,056</u>
NET ASSETS		<u>29,642</u>	<u>35,056</u>
FUNDS	8		
Unrestricted funds:			
General fund		<u>29,642</u>	<u>35,056</u>
TOTAL FUNDS		<u>29,642</u>	<u>35,056</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

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 2023

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Interest receivable	260	86
	<u>260</u>	<u>86</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,652
Charitable activities	
Charitable Activities	1,051
Investment income	86
Total	<u>23,789</u>
EXPENDITURE ON	
Raising funds	515
Charitable activities	
Charitable Activities	10,980
Quiet Gardens	10,245
Events and Courses	255
Total	<u>21,995</u>
NET INCOME	1,794
RECONCILIATION OF FUNDS	
Total funds brought forward	33,262
TOTAL FUNDS CARRIED FORWARD	<u>35,056</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	3,773
DEPRECIATION	
At 1 April 2022	3,688
Charge for year	21
At 31 March 2023	3,709
NET BOOK VALUE	
At 31 March 2023	64
At 31 March 2022	85

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	1,523	2,794
Prepayments and accrued income	189	181
	<u>1,712</u>	<u>2,975</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	495	480
Taxation and social security	(357)	298
Other creditors	228	207
	<u>366</u>	<u>985</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	35,056	(5,414)	29,642
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,056</u>	<u>(5,414)</u>	<u>29,642</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,163	(32,577)	(5,414)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>27,163</u>	<u>(32,577)</u>	<u>(5,414)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	33,262	1,794	35,056
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,262</u>	<u>1,794</u>	<u>35,056</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,789	(21,995)	1,794
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>23,789</u>	<u>(21,995)</u>	<u>1,794</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	33,262	(3,620)	29,642
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>33,262</u>	<u>(3,620)</u>	<u>29,642</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	50,952	(54,572)	(3,620)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,952</u>	<u>(54,572)</u>	<u>(3,620)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

The Quiet Garden Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

31.3.23 31.3.22
£ £

INCOME AND ENDOWMENTS

Donations and legacies

Donations	25,293	17,652
Grants	-	5,000
	<hr/>	<hr/>
	25,293	22,652

Investment income

Interest receivable	260	86
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Charitable activities

Events and courses	1,610	1,051
	<hr/>	<hr/>

Total incoming resources	27,163	23,789
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EXPENDITURE

Other trading activities

Staff costs	518	468
Pensions	50	47
	<hr/>	<hr/>
	568	515

Charitable activities

Staff costs	13,835	12,477
Pensions	1,338	1,247
Costs of events and gatherings	1,085	255
	<hr/>	<hr/>
	16,258	13,979

Support costs

Management

Staff costs	2,940	2,651
Pensions	284	265
Insurance	464	648
Administration expenses	11,053	3,138
Bookkeeping	509	290
Depreciation of tangible and heritage assets	21	29
	<hr/>	<hr/>
	15,271	7,021

Governance costs

Accountancy and legal fees	480	480
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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 2023

	31.3.23 £	31.3.22 £
Total resources expended	32,577	21,995
Net (expenditure)/income	(5,414)	1,794

This page does not form part of the statutory financial statements

Golden Valley Accountancy Limited
HR2 0EL
01981241000
info@gvaccountancy.co.uk
VAT Registration No.: 736 7833 96



VAT Invoice

INVOICE TO

The Quiet Garden Trust
The Rectory
Ewyas Harold
Hereford
Herefordshire
HR2 0EZ

INVOICE NO. 24867

DATE 04/09/2023

DUE DATE 04/10/2023

TERMS Net 30

ACTIVITY	AMOUNT
Charity For the preparation of your charity accounts for the year ending 31 March 2023.	400.00
<hr/>	
SUBTOTAL	400.00
VAT TOTAL	80.00
TOTAL	480.00
BALANCE DUE	£480.00

VAT SUMMARY

	RATE	VAT	NET
	VAT @ 20%	80.00	400.00

Please make cheques payable to G.V.A. Limited.

Or if you wish to pay direct:-

Golden Valley Accountancy Ltd

Natwest Bank

Sort Code: 51 61 02

Account Number: 2873 9841

Payment due within 30 days of invoice date.