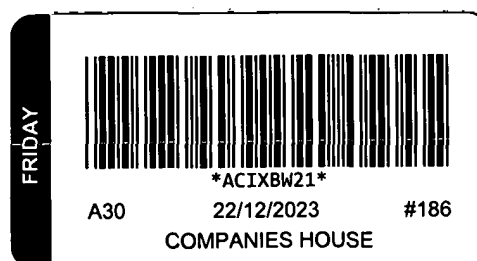


REGISTERED COMPANY NUMBER: SC289407 (Scotland)  
REGISTERED CHARITY NUMBER: SC036881

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
The Hidden Gardens Trust**

**the hidden gardens**

Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB



## **The Hidden Gardens Trust**

### **Contents of the Financial Statements for the Year Ended 31 March 2023**

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**The Hidden Gardens Trust**

**Reference and Administrative Details  
for the Year Ended 31 March 2023**

**TRUSTEES**

M Dobson - Chair (resigned 13.6.23)  
Z Ghani – Chair (appointed 28.9.22)  
N Garmory - Vice Chair  
N' C Doherty - Treasurer (resigned 25.10.22)  
J D Molyneux – Treasurer (appointed 28.6.22)  
R Weller (resigned 30.8.22)  
D Mitchell  
V McEwan  
E McSporran (resigned 28.6.22)  
P S Bond (appointed 28.9.22)  
R Lear (appointed 29.3.23)  
S J McGuire (appointed 28.9.22)  
G C Westwater (appointed 28.9.22)

**COMPANY SECRETARY**

A Patterson

**REGISTERED OFFICE**

25a Albert Drive  
Glasgow  
G41 2PE

**REGISTERED COMPANY  
NUMBER**

SC289407 (Scotland)

**REGISTERED CHARITY NUMBER** SC036881

**INDEPENDENT EXAMINER**

David Nicholls FCCA  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**BANKERS**

Virgin Money  
Hillhead Branch  
326 Byres Road  
Glasgow  
G12 8AN

## **The Hidden Gardens Trust**

### **Report of the Trustees for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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**

##### **Objectives and aims**

To operate a public garden and community resource for the benefit of the general public.

To advance education, promote training and encourage volunteering.

##### **Our Vision**

A society where people live, work, play, learn and celebrate together in peace.

##### **Our Mission**

The Hidden Gardens is an inspirational and accessible greenspace that exists to provide a safe place of sanctuary, learning and participation. It works to promote community integration and intercultural dialogue, and to build trust and understanding between people of all cultures, faiths and backgrounds through horticulture, nature, creativity, and collaboration.

In 2018 our board adopted a 5-year strategic plan. The plan identifies 8 ongoing priorities for the charity:

- Secure capital investment for a garden refresh
- Strengthen community engagement activities.
- Establish new partnership agreements.
- Develop social enterprise activities.
- Activate our arts strategy.
- Create and fund a comprehensive learning programme.
- Promote The Gardens as a key Glasgow visitor and tourist attraction.

##### **Our Strategic Outcomes**

Improved knowledge, skills, and creativity  
Improved self-confidence and self-esteem  
Improved health and wellbeing  
Improved understanding of different cultures  
Improved awareness of solace and peace  
Improved sense of community



## **The Hidden Gardens Trust**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **Our Social Impacts**

Integration across communities  
Inter-cultural dialogue  
Local people and gardens users are active in their communities.  
People value and use urban greenspace.  
Feeling of civic pride  
Further greening of Glasgow  
Inspiring and influencing environmental artists.

#### **Our Team**

All credit goes to the wider community, our partners, stakeholders and suppliers as well as the team for the successes achieved in the year. It is always a real team effort to fund, finance, co-produce, plan, market, communicate, administer, deliver and evaluate a meaningful and engaging programme in a safe, hygienic facility and well-maintained greenspace; including all the amazing volunteers supporting gardening, events, workshops, evaluation, direction, advice giving and good governance.

Head Gardener: Paula Murdoch

Garden Assistants: Bertrand Mougel, Lisa Swift, Pauline Slaven, Riitta Koljonen, Ruby Hirsch, Georgia King, Axa Laaperi, Keir McCluskey.

Community Programme Manager: Dio Anemogiannis

Volunteering & Learning Manager: Andrea Gillespie

Cookery Instruction worker: Fatima Uygun

Cleaner: Saubia Safdar

Garden Workshop Leaders: Lisa Swift, Pauline Slaven, Rhona Simpson

Finance and Administration Officer: Riitta Koljonen

Chief Executive: Pip Ryan (to Aug 2022) & Amanda Patterson

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable Activities**

##### **The Year in the Gardens**

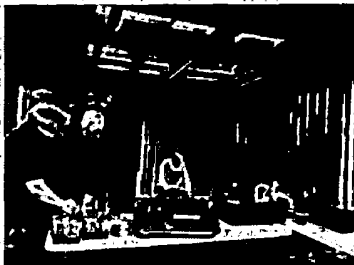
If 2021 was the year we learnt to live with coronavirus, 2022 was the year of developing resilience, as we supported community to once again build trust and confidence that it was safe to engage in face-to-face offers. Thanks to the flexibility and commitment of the community, our trustees, staff, volunteers, and stakeholders, funders and donors, The Hidden Gardens charity has continued to flourish. As the custodians of a beautiful garden and greenspace, we were fortunate to be able to offer visitors, volunteers, learners, and community programme participants support and a safe outdoor environment throughout the year.

The Gardening Volunteering, Learning and Community Programmes steadily adapted to post-pandemic conditions (slightly larger groups, more frequent and for longer sessions) and, together with the Head Gardener, successfully delivered all annual maintenance plan and some garden development projects. The Xylotheque also underwent some maintenance, keeping it safe for the 20 years anniversary in 2023. We were delighted to be able to deliver the first phase of our capital development project this year. As part of a larger ambition to increase our capacity in The Hidden Gardens, we completed an extension to our Boilerhouse community room. Working with Abbot Architecture and Queen's Park Builders, we added a meeting room, kitchenette and cloak area.

A second capital project has been completed now, with a new sheltered workspace outdoors for groups to use. Both of these developments provide a more functional space, allowing us to deliver different programme work simultaneously. A third and final capital development, The Bothy Project, will commence in 2023, and is expected to be completed by early 2024 all being well.

## The Hidden Gardens Trust

### Report of the Trustees for the Year Ended 31 March 2023



### ACHIEVEMENT AND PERFORMANCE

#### Events, Offers and Activities delivering the strategic priorities, outcomes and

Our main aim is to build trust and understanding between people of all cultures, faiths and backgrounds and our offers are all a means to that end. We target the local communities of the Southside of Glasgow, particularly the immediate neighbourhoods of Govanhill and Pollokshields with our marketing, as well as groups of individuals with specific needs, and we welcome participants and visitors from all over the city and beyond. Our annual programme, co-designed with local people in our advisory group to respond to local needs, aims to contribute to health and wellbeing, to build relationships, to bring communities together, to facilitate learning and to encourage participation and engagement. Beneficiaries face a complexity of challenges in daily life. Most have experienced destitution, or trauma or poverty; mental health, isolation or loneliness. Many live in densely populated tenements with a severe lack of greenspace that feels safe or accessible. The Gardens were created with local community consultation to be safe, neutral, and accessible for all. Over the year we supported more than 4,000 people through delivering the following offers free to the public:

- Gentle exercise for wellbeing (based on Tai Chi movements) on the Lawn
- Gardening Volunteering sessions
- Biodiversity, horticulture and sustainability learning workshops to schools and community groups
- Off-site participant trips
- A series of Cultural Cookery Classes for women
- Men's groupwork support for those who need support sessions delivered using a blended approach of outdoors and indoors.
- Volunteer-led and staff-led tours of The Gardens delivered to community groups
- Events including partnership events, large scale offers and smaller more intimate activities

We delivered these opportunities through building on and establishing new partnerships with other organisations and networks. This work is a model of good practice in community integration, exemplifies socially engaged practice, and strengthens community engagement. A fabulous film created with thanks by a team of young people from GMAC, really sums up how volunteering in a greenspace is so good for our mental health and wellbeing. The GMAC website <https://www.gmacfilm.com/young-people/gmac-film-action> once on their page, scroll down to find our film.



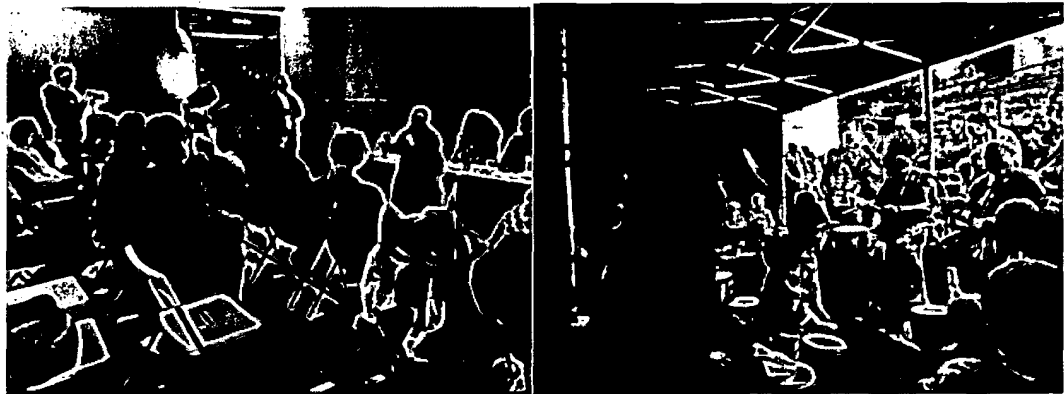
*Summer festivals and events bringing community together, instilling a sense of community and pride.*

**The Hidden Gardens Trust**

**Report of the Trustees  
for the Year Ended 31 March 2023**



*Winter wildlife watch; part of our comprehensive learning programme, helping people of all ages to understand the value of urban greenspace*



*Black History Month, live streamed panel discussion about the legacies of empire and colonialism in horticulture, and a vibrant community event in the Gardens.*



*Supporting volunteers to attend international women's day march in Govanhill, being active in their community*

## The Hidden Gardens Trust

### Report of the Trustees for the Year Ended 31 March 2023



*Providing free learning opportunities for all ages to come together through nature, horticulture and increase knowledge, skills....*



*Improving the health and wellbeing of people at risk of isolation and loneliness through a support group*



*Improving understanding of different cultures through food and inter-cultural dialogue*



*Community supporting habitat and feeding grounds for wildlife*



## The Hidden Gardens Trust

### Report of the Trustees for the Year Ended 31 March 2023

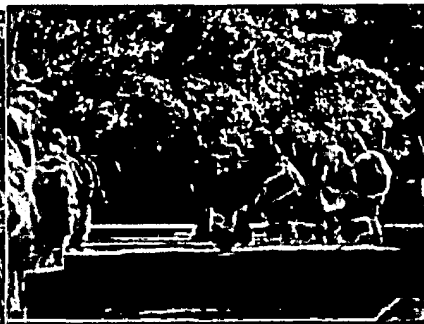
#### ACHIEVEMENT AND PERFORMANCE

##### Wider benefits / impact

The Gardens were the space of choice to host a number of activities for those seeking solace; supporting key workers during the pandemic. The Sikh community (who assisted families in need during the pandemic) took a moment to remember those who lost their lives, and NHS held a development and relaxation day for their senior nurses. Communities across Glasgow and beyond benefit from The Hidden Gardens expertise - Our plants are also in demand from community groups; further greening the local area. Many local community groups (like Govanhill Baths) and local schools as well as organisations working across the city (like Urban Roots) come to The Hidden Gardens for advice and inspiration about the greening of Glasgow. They look to The Hidden Gardens for plants and ideas and it is lovely to see increased involvement and interest in the local environment.



A key Glasgow visitor and tourist attraction, the Gardens is utilised by all local schools, families, universities, and colleges and other organisations and community groups for many diverse activities and a conservative estimate of 10,000 people visit the space annually, on top of everything else we do. Local people and a breath of organisations also hire the space, and make good use of this resource, contributing towards delivering our vision and mission, and we generate funds from hires, that contributes towards the running costs of staying open and staffed for free for the public to enjoy 6 days a week. As a small charity, raising 100% of funds needed each year to keep the gardens open for free to the public, this is a win win; In total 5,800 people enjoyed the space, between 22 children's parties, 79 learning workshops, 4 meetings, 21 festivals/ events, 1 baby shower, 5 art exhibition / temp installations, 11 music lessons/recitals, 2 conferences, 2 fashion shows, 1 wedding and 1 filming crew.



*Moving minds – Indepen-Dance rehearse "Huddle" on the lawn, and performed this piece in the summer months, as the Gardens hosted elements of the International inclusive Dance Festival*

**The Hidden Gardens Trust**

**Report of the Trustees  
for the Year Ended 31 March 2023**



*Photoshoot for BBC Debate night held in our neighbour's venue, Tramway*



*Afro Scot - An eye-catching fashion and sculpture event showcasing the work of young black Scottish artists*



*Tramway and associated artists making use of the gardens for temporary visual and performative art; helping them to reach the Gardens' diverse audience.*



*People hire the space to play, learn and celebrate together in peace.*

## **The Hidden Gardens Trust**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **Testimonials**

**Pollokshields Primary nurture class.** "The children enjoyed making bird feeders the most - they enjoyed the idea of being able to feed the birds in the winter and the impact that they could have helping their local wildlife. The sessions improved our children's cultural capital, their resilience and confidence as well as their oral literacy and understanding of nature."

**Glasgow Disability Alliance** "The group appeared relaxed and happy throughout the visit, and seemed to bond well together over the shared experience and uninterrupted time they got to spend with one another. Some in the group intend to help with the advisory roles available for HG, another is keen to restart volunteering at HG."

**Gardening Volunteer** "The Hidden Gardens became like a family to me. This opportunity to volunteer has made me more confident in my social area, learned about gardening skills and managed to do some of my own skills at home. Every Tuesdays I would be so keen to come and help. The other volunteers that work on that day I get along with and share our skills together. I believe as a community we all became very close."

**Cultural Cookery participant** "I have a better understanding of healthy eating and have pursued a healthier lifestyle"

**Tai Chi participant** "It's the highlight of my day and week. I look forward to attending with relish. When I'm feeling down or in a bad mood, it cheers me up"

**Men's Group participant** "The group has helped me make new friends, I'm happy to see the guys every week" (MG participant)

**Men's Group participant** "After being lonely for a while, I really enjoyed the opportunity to be with other people. In this group, conversation doesn't feel forced, grows naturally out of doing things. That's what I enjoy the most."

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity incurred a deficit for the year of £27,760 (2022: deficit of £12,970).

In total, the accounts show reserves of £95,014 (2022: £122,774), which comprises unrestricted funds of £53,884 (2022: £76,452), designated funds of £17,416 (2022: £12,754) and restricted funds of £23,714 (2022: £33,568).

The trustees are satisfied with these results as the charity is still working to develop the gardens.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

In so far as cash resources permit the policy of the trustees is to hold in reserve a sum of money equivalent to six months' running costs, the trustees estimate that this equates to approx. £68,815. At 31 March 2023 unrestricted general reserves stood at £53,884 (2022: £76,452), the trustees are aware this policy is not being met and seek ways to generate additional unrestricted funds.

## **The Hidden Gardens Trust**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The company is limited by guarantee, incorporated and registered as a charity on 25 August 2005. The company is established under a Memorandum of Association that established the objectives and powers of the charitable company and is governed under its Articles of Association. The liability of members is limited to £1 each.

The Board of Directors set the policies of the company and the day to day running of the company is controlled by the management team.

The governing document was reviewed in 2020. A written resolution, dated 25 May 2021, was signed by all members to formally approve and adopt the new Articles of Association.

##### **The Hidden Gardens Advisory Group**

The Hidden Gardens Advisory Group members are all people who use and care for the garden. Two members are elected to sit on the Board (currently Malcolm and Nicola). Meetings of the Advisory group have taken place and the chair (currently Nicola) reports directly to board meetings. The group makes a valuable contribution to the board's development of the gardens.

##### **Trustee recruitment, induction and training**

Applicants must submit a standard application form and then are invited to interview.

All board members receive an induction session which includes discussion of the key aims of the organisation, business plan goals, their role and responsibilities as a board member. Additional training is provided as identified by the board or individuals within it.

##### **Key management remuneration**

In the opinion of the trustees, there is one member of key management, the Chief Executive (post is a job share). The total employer costs relating to this post in 2022-23 were £44,536 (2022: £53,363).

##### **Lease with Glasgow City Council**

The lease of the land to The Hidden Gardens Trust will be reviewed prior to 31 March 2032.

Approved by order of the board of trustees on 20th December 2023 and signed on its behalf by:



.....  
Z Ghani - Trustee

**Independent Examiner's Report to the Trustees of  
The Hidden Gardens Trust**

I report on the accounts for the year ended 31 March 2023 set out on pages twelve to twenty seven.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Nicholls FCCA  
The Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: 20 December 2023

**The Hidden Gardens Trust**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	15,840	158,493	174,333	274,449
Other trading activities	3	22,274	-	22,274	19,174
Investment income	4	328	-	328	-
Other income	5	5,044	-	5,044	4,000
<b>Total</b>		<u>43,486</u>	<u>158,493</u>	<u>201,979</u>	<u>297,623</u>
<b>EXPENDITURE ON</b>					
Charitable activities	6				
Operation of Public Garden		<u>61,392</u>	<u>168,347</u>	<u>229,739</u>	<u>310,593</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(17,906)</u>	<u>(9,854)</u>	<u>(27,760)</u>	<u>(12,970)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>89,206</u>	<u>33,568</u>	<u>122,774</u>	<u>135,744</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>71,300</u>	<u>23,714</u>	<u>95,014</u>	<u>122,774</u>

**CONTINUING OPERATIONS**

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 12.

The notes on pages 15 to 27 form part of these financial statements.

**The Hidden Gardens Trust**

**Balance Sheet  
31 March 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	13	17,416	12,754
<b>CURRENT ASSETS</b>			
Debtors	14	10,234	41,625
Cash at bank and in hand		<u>71,708</u>	<u>80,179</u>
		81,942	121,804
<b>CREDITORS</b>			
Amounts falling due within one year	15	(4,344)	(11,784)
<b>NET CURRENT ASSETS</b>		<u>77,598</u>	<u>110,020</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>95,014</u>	<u>122,774</u>
<b>NET ASSETS</b>		<u>95,014</u>	<u>122,774</u>
<b>FUNDS</b>	17		
Unrestricted funds		71,300	89,206
Restricted funds		<u>23,714</u>	<u>33,568</u>
<b>TOTAL FUNDS</b>		<u>95,014</u>	<u>122,774</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

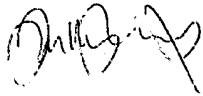
The notes on pages 15 to 27 form part of these financial statements

**The Hidden Gardens Trust**

**Balance Sheet - continued**  
**31 March 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20th December 2023 and were signed on its behalf by:



.....  
J Molyneux - Trustee

The notes on pages 15 to 27 form part of these financial statements



## **The Hidden Gardens Trust**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **GENERAL INFORMATION**

The Hidden Gardens ("the charity") is a Scottish charitable company governed by its Articles of Association. It was registered as a charity in Scotland (registered number SC036881) on 25 August 2005. Its registered address is 25a Albert Drive, Glasgow, G41 2PE.

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

##### **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.

## The Hidden Gardens Trust

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

#### 1. ACCOUNTING POLICIES - continued

##### 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.

Plant and machinery	- 10% on cost
Fixtures & Fittings	- 20% on cost
Computer Equipment	- 20% on cost

##### Taxation

The Hidden Gardens Trust is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	4,151	3,189
Donations for Plants & Other Produce	5,389	5,240
Grants	164,793	266,020
	<u>174,333</u>	<u>274,449</u>

## The Hidden Gardens Trust

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

#### 2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023 £	2022 £
Awards for All	9,370	-
The National Lottery Community Fund	50,748	78,233
The Robertson Trust	-	15,000
Scottish Government Promoting Equalities and Cohesion Fund	-	12,000
Wellbeing for Longer in Glasgow Fund	25,000	25,000
The Endrick Trust	2,000	-
South East Glasgow Integration Network Fund	250	-
Glasgow City Council Area Partnership	-	5,800
Nineveh Trust	-	5,000
Coronavirus Job Retention Scheme Grant	-	2,153
Glasgow City Council Communities Fund	51,046	52,643
Digital Boost Development Grant	-	4,051
Garfield Weston Foundation	-	10,000
Glasgow Community Mental Health and Wellbeing Fund	10,000	10,000
The Stafford Trust	-	5,000
The ASDA Foundation	500	700
The National Lottery Community Fund - Together for Our Planet	-	7,440
Viridor Credits - Landfill Community Fund	-	25,000
W A Cargill Fund	-	5,000
Western Recreation Trust	-	1,000
Winter Social Wellbeing Fund (Glasgow)	5,000	2,000
Glasgow City Council Boost Biodiversity	4,829	-
Barchester's Charitable Foundation	500	-
The Daniell Trust	1,000	-
Refugee Festival Scotland 2023 Small Grants Fund	500	-
Craignish Trust	3,500	-
Creative Lives Charity	300	-
Volunteering Matters Actions Earth	250	-
	<u>164,793</u>	<u>266,020</u>

#### 3. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Boilerhouse Hire	9,917	2,232
Garden Hire	9,992	9,616
Garden Service Provision & Workshops	<u>2,365</u>	<u>7,326</u>
	<u>22,274</u>	<u>19,174</u>

**The Hidden Gardens Trust**

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

**4. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>328</u>	<u>-</u>

**5. OTHER INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Employment Allowance	<u>5,044</u>	<u>4,000</u>

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 7)</b>	<b>Support costs (see note 8)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Operation of Public Garden	<u>227,579</u>	<u>2,160</u>	<u>229,739</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	169,985	172,675
Programme Costs	33,892	105,427
Office Costs	14,487	18,566
Professional & Legal Fees	2,330	3,643
Bank Charges	2	28
Building & Maintenance Costs	4,239	6,361
Depreciation	<u>2,644</u>	<u>1,913</u>
	<u>227,579</u>	<u>308,613</u>

**8. SUPPORT COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent Examination	<u>2,160</u>	<u>1,980</u>

**The Hidden Gardens Trust**

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

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u>2,645</u>	<u>1,913</u>

**10. 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.

**11. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	154,607	158,096
Social security costs	11,205	10,276
Other pension costs	<u>4,173</u>	<u>4,303</u>
	<u>169,985</u>	<u>172,675</u>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Hidden Gardens Staff	<u>19</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

**The Hidden Gardens Trust**

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,429	266,020	274,449
Other trading activities	19,174	-	19,174
Other income	<u>4,000</u>	<u>-</u>	<u>4,000</u>
<b>Total</b>	<u>31,603</u>	<u>266,020</u>	<u>297,623</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operation of Public Garden	<u>64,945</u>	<u>245,648</u>	<u>310,593</u>
<b>NET INCOME/(EXPENDITURE)</b>	(33,342)	20,372	(12,970)
<b>Transfers between funds</b>	<u>3,091</u>	<u>(3,091)</u>	<u>-</u>
<b>Net movement in funds</b>	(30,251)	17,281	(12,970)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>119,457</u>	<u>16,287</u>	<u>135,744</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>89,206</u>	<u>33,568</u>	<u>122,774</u>

**13. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures & Fittings £	Computer Equipment £	Totals £
<b>COST</b>				
At 1 April 2022	7,000	8,043	34,201	49,244
Additions	<u>-</u>	<u>7,307</u>	<u>-</u>	<u>7,307</u>
At 31 March 2023	<u>7,000</u>	<u>15,350</u>	<u>34,201</u>	<u>56,551</u>
<b>DEPRECIATION</b>				
At 1 April 2022	7,000	8,043	21,447	36,490
Charge for year	<u>-</u>	<u>731</u>	<u>1,914</u>	<u>2,645</u>
At 31 March 2023	<u>7,000</u>	<u>8,774</u>	<u>23,361</u>	<u>39,135</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>-</u>	<u>6,576</u>	<u>10,840</u>	<u>17,416</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>12,754</u>	<u>12,754</u>

**The Hidden Gardens Trust**

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

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,431	685
Other debtors - Payroll	7,328	6,623
Accrued income	-	33,091
Prepayments	<u>1,475</u>	<u>1,226</u>
	<u><b>10,234</b></u>	<u><b>41,625</b></u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,938	8,883
Credit Card	191	564
Accrued expenses	<u>2,215</u>	<u>2,337</u>
	<u><b>4,344</b></u>	<u><b>11,784</b></u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total funds</b>	<b>2022 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	17,416	-	17,416	12,754
Current assets	58,228	23,714	81,942	121,804
Current liabilities	<u>(4,344)</u>	<u>-</u>	<u>(4,344)</u>	<u>(11,784)</u>
	<u><b>71,300</b></u>	<u><b>23,714</b></u>	<u><b>95,014</b></u>	<u><b>122,774</b></u>

**Comparatives for analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total funds</b>	<b>2021 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	12,754	-	12,754	2,766
Current assets	88,236	33,568	121,804	142,167
Current liabilities	<u>(11,784)</u>	<u>-</u>	<u>(11,784)</u>	<u>(9,189)</u>
	<u><b>89,206</b></u>	<u><b>33,568</b></u>	<u><b>122,774</b></u>	<u><b>35,744</b></u>

**The Hidden Gardens Trust**

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

**17. MOVEMENT IN FUNDS**

	<b>At 1/4/22 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31/3/23 £</b>
<b>Unrestricted funds</b>				
General fund	76,452	(15,262)	(7,306)	53,884
Designated Fixed Asset Fund	<u>12,754</u>	<u>(2,644)</u>	<u>7,306</u>	<u>17,416</u>
	89,206	(17,906)	-	71,300
<b>Restricted funds</b>				
The National Lottery Community Fund	4,113	(1,529)	-	2,584
Nineveh Trust	5,000	(5,000)	-	-
Garfield Weston Foundation	10,000	-	-	10,000
Glasgow Community Mental Health and Wellbeing Fund	7,000	2,487	-	9,487
The National Lottery Community Fund - Together for Our Planet	4,463	(4,463)	-	-
W A Cargill Fund	1,992	(1,992)	-	-
Western Recreation Trust	1,000	(1,000)	-	-
Barchester's Charitable Foundation	-	500	-	500
The Daniell Trust	-	643	-	643
Refugee Festival Scotland 2023 Small Grants Fund	-	500	-	500
	<u>33,568</u>	<u>(9,854)</u>	<u>-</u>	<u>23,714</u>
<b>TOTAL FUNDS</b>	<u><u>122,774</u></u>	<u><u>(27,760)</u></u>	<u><u>-</u></u>	<u><u>95,014</u></u>



# **The Hidden Gardens Trust**

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

### **17. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	43,486	(58,748)	(15,262)
Designated Fixed Asset Fund	-	(2,644)	(2,644)
	<u>43,486</u>	<u>(61,392)</u>	<u>(17,906)</u>
<b>Restricted funds</b>			
The National Lottery Community Fund	50,748	(52,277)	(1,529)
Awards for All	9,370	(9,370)	-
Wellbeing for Longer in Glasgow Fund	25,000	(25,000)	-
Nineveh Trust	-	(5,000)	(5,000)
Glasgow City Council Communities Fund	51,046	(51,046)	-
Glasgow Community Mental Health and Wellbeing Fund	10,000	(7,513)	2,487
The ASDA Foundation	500	(500)	-
The National Lottery Community Fund - Together for Our Planet	-	(4,463)	(4,463)
W A Cargill Fund	-	(1,992)	(1,992)
Western Recreation Trust	-	(1,000)	(1,000)
Winter Social Wellbeing Fund (Glasgow)	5,000	(5,000)	-
Glasgow City Council Boost Biodiversity	4,829	(4,829)	-
Barchester's Charitable Foundation	500	-	500
The Daniell Trust	1,000	(357)	643
Refugee Festival Scotland 2023 Small Grants Fund	500	-	500
	<u>158,493</u>	<u>(168,347)</u>	<u>(9,854)</u>
<b>TOTAL FUNDS</b>	<u>201,979</u>	<u>(229,739)</u>	<u>(27,760)</u>

**The Hidden Gardens Trust**

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

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	<b>At 1/4/21 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31/3/22 £</b>
<b>Unrestricted funds</b>				
General fund	72,414	3,122	916	76,452
Designated Maintenance Fund	18,518	(19,779)	1,261	-
Designated Computer Fund	-	(3,918)	3,918	-
Designated Legal & Professional Costs	1,100	-	(1,100)	-
Designated Fixed Asset Fund	2,766	(1,913)	11,901	12,754
Designated Running Costs	12,901	(2,703)	(10,198)	-
Designated Staff Costs Fund	11,758	(3,403)	(8,355)	-
Designated Capital Works Fund	-	(4,748)	4,748	-
	119,457	(33,342)	3,091	89,206
<b>Restricted funds</b>				
The National Lottery Community Fund	5,500	(1,387)	-	4,113
Nineveh Trust	-	5,000	-	5,000
Scottish Government Adapt and Thrive Fund	8,947	(8,947)	-	-
Scottish Government Community Recovery Fund	1,840	(1,840)	-	-
Digital Boost Development Grant	-	3,091	(3,091)	-
Garfield Weston Foundation	-	10,000	-	10,000
Glasgow Community Mental Health and Wellbeing Fund	-	7,000	-	7,000
The National Lottery Community Fund - Together for Our Planet	-	4,463	-	4,463
W A Cargill Fund	-	1,992	-	1,992
Western Recreation Trust	-	1,000	-	1,000
	16,287	20,372	(3,091)	33,568
<b>TOTAL FUNDS</b>	<b>135,744</b>	<b>(12,970)</b>	<b>-</b>	<b>122,774</b>

# The Hidden Gardens Trust

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

### 17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,603	(28,481)	3,122
Designated Maintenance Fund	-	(19,779)	(19,779)
Designated Computer Fund	-	(3,918)	(3,918)
Designated Fixed Asset Fund	-	(1,913)	(1,913)
Designated Running Costs	-	(2,703)	(2,703)
Designated Staff Costs Fund	-	(3,403)	(3,403)
Designated Capital Works Fund	-	(4,748)	(4,748)
	31,603	(64,945)	(33,342)
<b>Restricted funds</b>			
The Robertson Trust	15,000	(15,000)	-
The National Lottery Community Fund	78,233	(79,620)	(1,387)
Scottish Government Promoting Equalities and Cohesion Fund	12,000	(12,000)	-
Wellbeing for Longer in Glasgow Fund	25,000	(25,000)	-
Glasgow City Council Area Partnership Fund	5,800	(5,800)	-
Nineveh Trust	5,000	-	5,000
Scottish Government Adapt and Thrive Fund	-	(8,947)	(8,947)
Scottish Government Community Recovery Fund	-	(1,840)	(1,840)
Coronavirus Job Retention Scheme Grant	2,153	(2,153)	-
The Stafford Trust	5,000	(5,000)	-
Glasgow City Council Communities Fund	52,643	(52,643)	-
Digital Boost Development Grant	4,051	(960)	3,091
Garfield Weston Foundation	10,000	-	10,000
Glasgow Community Mental Health and Wellbeing Fund	10,000	(3,000)	7,000
The ASDA Foundation	700	(700)	-
The National Lottery Community Fund - Together for Our Planet	7,440	(2,977)	4,463
Viridor Credits - Landfill Community Fund	25,000	(25,000)	-
W A Cargill Fund	5,000	(3,008)	1,992
Western Recreation Trust	1,000	-	1,000
Winter Social Wellbeing Fund (Glasgow)	2,000	(2,000)	-
	266,020	(245,648)	20,372
<b>TOTAL FUNDS</b>	<u>297,623</u>	<u>(310,593)</u>	<u>(12,970)</u>

## **The Hidden Gardens Trust**

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

#### **18. RELATED PARTY DISCLOSURES**

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

#### **19. PURPOSE OF UNRESTRICTED FUNDS**

General Fund - The unrestricted free reserves of the charity

Designated Fixed Asset Fund - The Net Book Value of the charity's tangible fixed assets

Designated Maintenance Fund - Staffing of the Gardens and replacement strategy for plant collection, tree fixtures and fittings and artwork

Designated Computer Fund - Boilerhouse, office and ICT modernisation & repair.

Designated Legal & Professional Costs - Legal & professional advice required

Designated Running Costs - Programme & running costs

Designated Staff Costs Fund - Staff costs including Death In Service Insurance

Designated Capital Works Fund - Repairs and capital works costs.

Designated Project Development Fund - Capital fundraising costs and other costs associated with the planning phase for a new development

During the 2021-2022 year various small designated fund balance were combined into the general fund.

#### **20. PURPOSE OF RESTRICTED FUNDS**

Barchester's Charitable Foundation – for gardening equipment

Coronavirus Job Retention Scheme Grant - Cost burden of employees furloughed during the COVID-19 pandemic

Digital Boost Development Grant - Improving connectivity, ICT infrastructure and the service offered to those using the gardens and staff

Esmee Fairbairn Foundation Fast Response Grant - to respond to the COVID-19 Pandemic

Garfield Weston Foundation - Developing our indoor spaces for the benefit of the community

Glasgow City Council Area Partnership Fund - Capital project consultation and design costs

Glasgow City Council Communities Fund - Community Engagement Programme

Glasgow City Council Integrated Grants Fund - Annual Cultural Programme

Glasgow Community Mental Health and Wellbeing Fund - Improving the mental wellbeing of local people

Nineveh Trust - Grassy Meadow development.

Scotland Loves Local - Garden seating development project

## **The Hidden Gardens Trust**

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

#### **20. PURPOSE OF RESTRICTED FUNDS - continued**

Scottish Government Adapt and Thrive Fund - To adapt and re-open after lockdown

Scottish Government Community Recovery Fund - To make adaptations and adjustments to our operation and recover from the pandemic

Scottish Government Promoting Equalities and Cohesion Fund - Community Development Programme including intercultural, interfaith and heritage programme.

Refugee Festival Scotland 2023 Small Grants Fund – event costs

South East Glasgow Integration Network Fund - Community Development Programme

Sustrans South City Way Small Grants Fund - To install raised planters alongside the new cycle way on Victoria Road

Tenants and Occupiers COVID-19 Grant - Costs associated with COVID-19 Pandemic

The ASDA Foundation - Transforming communities and improving lives

The Daniell Trust – for the work of The Hidden Gardens

The National Lottery Community Fund - Volunteering and Learning

The National Lottery Community Fund - Together for Our Planet - Helping our community to take practical climate action

The Robertson Trust - Running costs of the charity

The Stafford Trust - Capital build project

Viridor Credits - Landfill Community Fund - Capital build project

W A Cargill Fund - Capital build project

Wellbeing for Longer in Glasgow - Support Community Programme

Western Recreation Trust - Capital build project

Winter Social Wellbeing Fund - Tai Chi on the Lawn