

Scottish Therapeutic Gardening Network

(A company limited by guarantee)

Also known as

Trellis

Annual Report & Financial Statements

For the Period

1 April 2011 to 31 March 2012

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Scottish Charity No: SC037429
Company No: SC299227

Scottish Therapeutic Gardening Network

Scottish Charity No: SC037429

Annual Report & Statement of Account

1 April 2011 to 31 March 2012

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Trustees' Annual Report

1 April 2011 to 31 March 2012

The trustees (who are also the directors of the company for the purposes of company law) present their report together with the financial statements and the independent examiner's report for the year 1 April 2011 to 31 March 2012.

Reference & Administrative Information

Charity and Company Name: Scottish Therapeutic Gardening Network
(also known as Trellis)

Charity Number: SC037429

Company Number: SC299227

**Registered Office &
Principal Address:** 40, St. John Street, Perth, PH1 5SP

Trustees Alan Bell
Susan Grant
Iain Mackintosh
Colin Stirling
Gordon Croll
Alex Davidson
John Davidson
Calum Buchanan
John Duncan
Jimmy Oswald
Alan Reid

Company Secretary: Fiona Thackeray

Development Manager: Fiona Thackeray

Independent Examiner: Chris Smith BSc (Hons) ACIE

Bankers Royal Bank of Scotland
12 Dunkeld Road
Perth
PH1 5RB

Trustees' Annual Report

1 April 2011 to 31 March 2012

Structure, Governance & Management

The Scottish Therapeutic Gardening Network (also known as Trellis) is a charitable company limited by guarantee. It was incorporated on the 20 March 2006 and its activities are governed by its Memorandum and Articles of Association.

A Board of Directors (the charity trustees) has overall responsibility for the affairs of Trellis. The Directors are elected by the membership at the AGM and serve for a term of 1 year after which they are eligible to stand for re-election.

The day to day management of Trellis is carried out by the Development Manager supported by a small staff team who deliver its services.

Objectives & Activities

The overall object of Trellis is to promote the education and welfare of people who are disabled or who have other conditions of need, for example, those facing drug and alcohol addictions; acquired brain injuries; homelessness and related problems or children with support needs due to physical or mental health problems.

In furtherance of this object Trellis's key activities are:

- To provide networking and development support, including the provision of advice, information and training, to existing therapeutic gardening projects
- To raise awareness of the work of, and encourage and foster the creation of new, therapeutic gardening projects including the promotion of best practice and research
- Work in partnership with local communities, groups, projects, Government and other agencies to achieve the above.

Trustees' Annual Report

1 April 2011 to 31 March 2012

Achievements & Performance

The main achievements for the year were:

Staff

- Retaining full staff team and their expertise.
- Social media skills training for Information staff to improve online communication skills

Operations

- Promotional films begun for YouTube to raise network profile and create new resources based on footage from conference
- Completing another successful year of the "Growing Communities in Scotland" joint project with the Federation of City Farms & Community Gardens
- Co-supervision of the next year of our Phd study with Stirling University
- Carrying out around 80 site visits to support therapeutic gardening projects the length and breadth of Scotland.
- Recruiting around 20 new network members.
- Updating and developing the website and beginning feeds on Facebook and Twitter.
- Profile raising show garden at the 2011 Gardening Scotland Show.
- Producing and distributing regular e-bulletins
- Publishing new briefings on selling produce
- Media coverage in national and regional publications including The Dundee Courier and on BBC national radio.
- Running 12 well attended and positively appraised network meetings across Scotland
- Organising a successful national conference in Perth addressed by the Health Minister, attracting around 90 delegates
- Running a Study Tour in Fife
- Providing an information service including responses to 240 queries from network projects and interested parties.
- Running 3 training events on topics central to therapeutic gardening.

Trustees' Annual Report

1 April 2011 to 31 March 2012

Financial Review

A rise in grant income for the year saw our overall income increase to £143,776 from £115,973 in 2011. At the 31 March 2012 Trellis held total funds of £93,671 (2011- £63,964) of which £55,887 are restricted funds which we will spend in the coming financial year.

June 2012 marks the end of our BLF-funded joint project with FCFCG, and a return to direct funding with a number of awarding bodies. In preparation for this, we have instituted a formal reserves policy which will require us to hold free or general reserves of £28,550 to cover three months of average expenses, plus other contingent liabilities. The general or free reserve consists of the unrestricted funds less the value of tangible assets not freely available to be spent. At the 31 March 2012 the free or general reserves we held were £35,384 which means we have met our reserves policy.

Our budgeting system has been refined to provide clear targets for our fund-raising team. This year, we will also introduce expense tracking by funder to reflect the increased complexity of our funding income and the reporting requirements of our funders.

Future Plans

In the coming year, we hope to continue to provide high quality support services to therapeutic gardening projects. We plan to expand our training programme to meet demand from our network, but also to serve new audiences such as teachers, care home staff and landscape architects. We also hope to advise in the creation of new gardens in large public spaces such as hospitals and housing associations. Via this consultancy work and increased training, we hope to generate a small income to supplement our grant funds and increase our sustainability. In addition, we will run some demonstration sessions in care homes to introduce staff to easier gardening techniques, in the hope it will encourage more gardening activity for residents.

Trustees' Annual Report

1 April 2011 to 31 March 2012

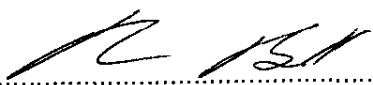
Statement of Trustees' Responsibilities

Company law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgments and estimates that are reasonable and prudent, and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial accounts comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. 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.

This report has been prepared in accordance with the provisions for small companies under part 15 of the Companies Act 2006, was approved by the trustees on 12/9/12 and signed on their behalf by:


.....
Alan Bell, Chair

Scottish Therapeutic Gardening Network

Independent Examiner's Report

1 April 2011 to 31 March 2012

I report on the financial statements of Scottish Therapeutic Gardening Network for the financial period 1 April 2011 to 31 March 2012 which are set out on pages 9 to 15

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations"). The trustees consider that an audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations is not required and that the accounts can be subject to an Independent Examination.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 seeks explanations from the 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 Regulations; and
 - to prepare accounts which accord with the accounting records and comply with the Regulation 8 of the 2006 Regulationshave 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.

Chris Smith BSc (Hons) ACIE
Glascairn Cottage
Aytounhill
Cupar
KY14 6JH

Signed:



Date:

13/10/12

Scottish Therapeutic Gardening Network

Scottish Charity No: SC037429

Statement of Financial Activities
 (Incorporating Income & Expenditure Account)
 1 April 2011 to 31 March 2012

	Note	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
		£	£	£	£
<u>Incoming Resources</u>					
Voluntary income					
Donations		4,916	500	5,416	4,361
Grants	4	-	130,142	130,142	107,478
Investment income		24	-	24	19
From charitable activities	5	8,194	-	8,194	4,115
Total Incoming Resources		13,134	130,642	143,776	115,973
<u>Resources Expended</u>					
Cost of charitable activities	6	1,114	111,313	112,427	103,114
Governance costs	7	1,642	-	1,642	2,664
Total Resources Expended		2,756	111,313	114,069	105,778
Net Incoming (outgoing) Resources		10,378	19,329	29,707	10,195
<u>Reconciliation of Funds</u>					
Funds brought forward		27,406	36,558	63,964	53,769
Net income for the year		10,378	19,329	29,707	10,195
Total funds carried forward		37,784	55,887	93,671	63,964

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. The notes on pages 11 to 15 form an integral part of these accounts.

Scottish Therapeutic Gardening Network

Scottish Charity No: SC037429

Balance Sheet

At 31 March 2012

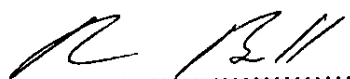
	Note	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
		£	£	£	£
Fixed assets					
Tangible assets	8	2,400	-	2,400	2,155
Current assets					
Debtors		405	-	405	528
Prepayments	9	-	639	639	624
Cash at bank & in hand		35,499	57,281	92,780	63,110
		35,904	57,920	93,824	64,262
Current liabilities					
Creditors	10	20	2,033	2,053	2,453
Accrual of IE Fee		500	-	-	-
		520	2,033	2,553	2,453
Net current assets		35,384	55,887	91,271	61,809
Net assets		37,784	55,887	93,671	63,964

The directors confirm that for the financial period ended 31 March 2012:-

- the company was entitled to exemption under section 477 of the Companies Act 2006, and
- no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the 2006 Companies Act with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the 2006 Companies Act. The notes on pages 11 to 15 form an integral part of these accounts.

Approved by the trustees on 12/9/12 and signed on their behalf by:


 Alan Bell, Chair

Notes to the Financial Statements

1 April 2011 to 31 March 2012

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:-

- (a) Accounting & Reporting by Charities - Statement of Recommended Practice (SORP 2005),
- (b) Financial Reporting Standard for Smaller Entities (FRSSE) (Effective January 2007),
- (c) The Company's Act 2006
- (d) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (e) The Charities Accounts (Scotland) Regulations 2006

The previous year's figures have been restated to be comparable with the current year.

2 Accounting Policies

2.1 Form of Financial Statements

The Charity maintains two funds for accounting purposes:-

- (a) A general unrestricted income fund for the day-to-day running of the charity, and
- (b) A restricted income fund that consists of monies received from sponsors which relate to a specific project and are donated to fund a particular purpose.

2.2 Incoming Resources

(a) Incoming Resources are recognised and included in the Statement of Financial Activities (SOFA) when the Charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

(b) Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.

(c) Grants received in advance and which specifically relate to a future accounting period are treated as deferred income.

2.3 Expenditure & Liabilities

(a) Expenditure is accounted for on an accruals basis.

(b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

(c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Notes to the Financial Statements

1 April 2011 to 31 March 2012

2.4 Assets

Tangible fixed assets are capitalised if they have a value greater than £300 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.

2.5 Depreciation

Depreciation is calculated on a reducing balance basis to as follows;

Office furniture	25%
Computers	33%
Office equipment	20%

2.6 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

3 Trustee Remuneration & Expenses

During the year no remuneration was paid to any of the trustees.

During the year travel expenses totaling £1,142 were paid to 10 trustees.

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
4. Grants				
Scottish Government	-	22,811	22,811	22,388
The BIG Lottery Fund (via partner charity FCFCG)	-	72,331	72,331	66,740
Esmee Fairbairn Foundation	-	12,000	12,000	12,000
Mushroom Trust	-	2,500	2,500	-
Apache	-	3,500	3,500	-
Gannochy Trust	-	15,000	15,000	-
Perth and Kinross Council	-	2,000	2,000	-
Stafford Trust	-	-	-	5,000
Tudor Trust	-	-	-	1,350
Total	-	130,142	130,142	107,478

Scottish Therapeutic Gardening Network

Scottish Charity No: SC037429

Notes to the Financial Statements

1 April 2011 to 31 March 2012

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
5. Income from charitable activities				
Conference & training	4,205	-	4,205	3,855
Consultancy	1,000	-	1,000	-
Advertising	135	-	135	190
Other	2,854	-	2,854	70
Total	8,194	-	8,194	4,115

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
6. Cost of charitable activities				
Staff costs	11	82,481	82,481	79,167
Staff expenses	-	5,737	5,737	4,900
Office rental & maintenance	-	5,242	5,242	4,664
Advertising & publicity	-	3,213	3,213	3,347
Training	-	2,846	2,846	2,984
Conference	-	2,746	2,746	1,910
Meetings and network events	-	2,184	2,184	773
Telecommunications	-	1,358	1,358	490
Postage, printing & stationery	-	1,287	1,287	1,663
Professional fees	-	1,431	1,431	939
Publications	-	666	666	-
Depreciation	1,114	-	1,114	975
Insurance	-	429	429	399
Staff & Board training	-	419	419	-
Other	-	1,274	1,274	903
Total	1,114	111,313	112,427	103,114

Notes to the accounts

1 April 2011 to 31 March 2012

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
7. Governance				
IE Fee	500	-	500	400
Board expenses	1,142	-	1,142	2,028
AGM	-	-	-	236
Total	1,642	-	1,642	2,664

8. Tangible assets

	Office Furniture	Computers	Office Equipment	Total
Net book value at the 1 April 2011	203	1,725	227	2,155
Plus Additions	-	1,359	-	1,359
Less Sales	-	-	-	-
Total at 31 March 2012	203	3,084	227	3,514
Depreciation to 31 March 2011	284	2,672	136	3,092
Charge for the year	51	1,018	45	1,114
Total Depreciation	335	3,690	181	4,206
Net book value 31 March 2012	152	2,066	182	2,400

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
9. Prepayments				
Insurance	-	253	253	248
Rent	-	257	257	257
Computer assistance	-	129	129	119
Total	-	639	639	624

Notes to the accounts

1 April 2011 to 31 March 2012

	Unrestricted Funds	Restricted Funds	Total 2012	Total 2011
	£	£	£	£
10. Creditors				
HMRC	-	1,584	1,584	1,446
Other creditors	20	449	469	1,007
Total	20	2,033	2,053	2,453

11. Staffing

Staff Costs	
Salary	73,581
ENI	5,489
Employers Pension	3,411
Total	82,481

Trellis employs 8 staff, 3 full time and 5 part time.

No employee earned in excess of £60,000 per annum.

12. Restricted Funds

Trellis operated the following restricted funds during the year:

Creating connections and sustainable projects
 People grow better in gardens fieldwork and training programme
 Trellis Garden at Gardening Scotland Edinburgh