

Trellis Scotland

(Formerly the Scottish Therapeutic Gardening Network)
(A company limited by guarantee)

Scottish Charity No: SC037429
Company No: SC299227

Annual Report & Financial Statements

For the Period

1 April 2012 to 31 March 2013

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Trellis Scotland

Scottish Charity No: SC037429

Annual Report & Statement of Account

1 April 2012 to 31 March 2013

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Trustees' Annual Report

1 April 2012 to 31 March 2013

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 2012 to 31 March 2013.

Reference & Administrative Information

Charity and Company Name: Trellis Scotland
(Formerly the Scottish Therapeutic Gardening Network)

Charity Number: SC037429

Company Number: SC299227

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

Trustees Alan Bell
Iain Mackintosh
Colin Stirling
Gordon Croll
Alex Davidson
John Davidson
Kim Liddiard (from April 2013)
Ian Newman (from May 2013)
Edward Elworthy (from May 2013)

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 2012 to 31 March 2013

Structure, Governance & Management

Trellis Scotland (formerly the Scottish Therapeutic Gardening Network) 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.

Achievements & Performance

This year we established social media channels to augment our information and promotion efforts. We also created 2 more Masterclass videos for YouTube.

We ran 10 network meetings and 8 training events.

We ran a successful conference attended by 102 delegates.

We provided advisory site visits to 50 nascent and established projects.

Our information service helped 312 enquirers to solve problems, find funding, set up new gardening projects or adapt their activities to accommodate new groups.

We successfully completed our 4 year *Growing Communities in Scotland* project in partnership with the FCFCG, funded by the BLF.

Trustees' Annual Report

1 April 2012 to 31 March 2013

We co-supervised another year of our research PhD in partnership with University of Stirling. We ran a prize-winning show garden at the 2012 Gardening Scotland Show, in collaboration with Dundee College.

We produced and distributed regular e-bulletins and published regular website updates.

We advised on the creation of two new hospital gardens.

We ran 5 demonstration sessions on easier gardening for carers and staff in care home and hospital settings.

Financial Review

A rise in grant income and income from consultancy and training saw overall income increase to £154,145 (2012: £143,776). With expenditure of £136,975 (2012: £114,069) Trellis had a surplus for the year of £17,270 (2012: £29,707).

The surplus was added to the funds brought forward at the start of the year which resulted in the total funds held by Trellis at the 31 March 2013 increasing to £110,941 (2012- £93,671). Of the total funds held £54,891 are restricted funds which will be spent in the coming financial year.

Trellis have instituted a formal reserves policy which require us to hold free or general reserves of £34,219 to cover three months 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 2013 the free or general reserves held were £54,406 which means we have met our reserves policy.

Future Plans

In 2013-14 we will continue our programmes of training courses, network events, demo sessions and creating new therapeutic gardens in public spaces such as hospitals. We plan to expand our education work via collaborations with institutes such as the Royal Botanic Garden Edinburgh, the Institute of Horticulture, Scottish Agricultural College and Queen Margaret University.

We will develop and run new courses in dementia and gardening. In addition, we hope to improve the presentation and accessibility of our documents and materials.

We'll continue to work towards increased financial sustainability by way of new initiatives including a legacy fundraising campaign, social media communications, and promoting stamp recycling efforts among our supporters.

Trustees' Annual Report

1 April 2012 to 31 March 2013


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 30/8/2013 and signed on their behalf by:


.....
Alan Bell, Chair

Trellis Scotland
Independent Examiner's Report
1 April 2012 to 31 March 2013

I report on the financial statements of Trellis Scotland for the financial period 1 April 2012 to 31 March 2013 which are set out on pages 8 to 14

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: 16/9/2013

Statement of Financial Activities
(Incorporating Income & Expenditure Account)
1 April 2012 to 31 March 2013

	Note	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
		£	£	£	£
<u>Incoming Resources</u>					
Voluntary income					
Donations		6,049	-	6,049	5,416
Grants	4	-	135,123	135,123	130,142
Investment income		-	-	-	24
From charitable activities	5	12,973	-	12,973	8,194
Total Incoming Resources		19,022	135,123	154,145	143,776
<u>Resources Expended</u>					
Cost of charitable activities	6	756	134,504	135,260	112,427
Governance costs	7	-	1,615	1,615	1,642
Total Resources Expended		756	136,119	136,875	114,069
Net Incoming (outgoing) Resources		18,266	(996)	17,270	29,707
<u>Reconciliation of Funds</u>					
Funds brought forward		37,784	55,887	93,671	63,964
Net income for the year		18,266	(996)	17,270	29,707
Total funds carried forward		56,050	54,891	110,941	93,671

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 10 to 14 form an integral part of these accounts.

Balance Sheet

At 31 March 2013

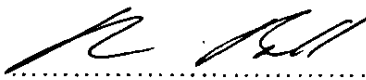
	Note	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
		£	£	£	£
Fixed assets					
Tangible assets	8	1,644	-	1,644	2,400
Current assets					
Debtors		1,785	10,000	11,785	405
Prepayments	9	-	638	638	639
Cash at bank & in hand		52,621	54,982	107,603	92,780
		54,406	65,620	120,026	93,824
Current liabilities					
Creditors	10	-	10,194	10,194	2,053
Accrual of IE Fee		-	535	535	-
		-	10,729	10,729	2,553
Net current assets		54,406	54,891	109,297	91,271
Net assets		56,050	54,891	110,941	93,671
Funds of the Charity					
Unrestricted funds		56,050	-	56,050	37,784
Restricted funds		-	54,891	54,891	55,887
Total Funds		56,050	54,891	110,941	93,671

The directors confirm that for the financial period ended 31 March 2013:-

- 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 10 to 14 form an integral part of these accounts.

Approved by the trustees on 30/8/2013 ... and signed on their behalf by:



Alan Bell, Chair

Notes to the Financial Statements

1 April 2012 to 31 March 2013

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 2nd edition)
- (b) Financial Reporting Standard for Smaller Entities (FRSSE) (effective April 2008),
- (c) The Company's Act 2006
- (d) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (e) The Charities Accounts (Scotland) Regulations 2006 as amended.

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 (see note 12).

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.

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.

Notes to the Financial Statements

1 April 2012 to 31 March 2013

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 £1,080 were paid to 10 trustees (2012: £1,142).

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
	£	£	£	£
4. Grants				
Scottish Government	-	84,141	84,141	22,811
Big Lottery Fund for Scotland	-	-	-	72,331
Esmee Fairbairn Foundation	-	12,000	12,000	12,000
Mushroom Trust	-	2,500	2,500	2,500
Apache	-	-	-	3,500
Gannochy Trust	-	-	-	15,000
Perth and Kinross Council	-	1,500	1,500	2,000
The Robertson Trust	-	15,000	15,000	-
Lloyds TSB Foundation for Scotland	-	4,482	4,482	-
Royal London Foundation	-	10,000	10,000	-
The Forestry Commission	-	5,500	5,500	-
Total	-	135,123	135,123	130,142

Notes to the Financial Statements

1 April 2012 to 31 March 2013

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
	£	£	£	£
5. Income from charitable activities				
Conference & training	6,755	-	6,755	4,205
Consultancy	4,226	-	4,226	1,000
Advertising	105	-	105	135
Other	1,887	-	1,887	2,854
Total	12,973	-	12,973	8,194

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
	£	£	£	£
6. Cost of charitable activities				
Staff costs	11	84,188	84,188	82,481
Staff expenses	-	6,707	6,707	5,737
Office rental & maintenance	-	4,790	4,790	5,242
Advertising & publicity	-	278	278	3,213
Training	-	4,476	4,476	2,846
Conference	-	6,215	6,215	2,746
Meetings and network events	-	436	436	2,184
Telecommunications	-	1,542	1,542	1,358
Postage, printing & stationery	-	1,575	1,575	1,287
Professional fees	-	9,972	9,972	1,431
Publications	-	-	-	666
Depreciation	756	-	756	1,114
Insurance	-	433	433	429
Staff & Board training	-	8,515	8,515	419
Volunteer expenses	-	3,665	3,665	-
Other	-	1,712	1,712	1,274
Total	756	134,504	135,260	112,427

Notes to the accounts

1 April 2012 to 31 March 2013

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
7. Governance	£	£	£	£
IE Fee	-	535	535	500
Board expenses	-	1,080	1,080	1,142
AGM	-	-	-	-
Total	-	1,615	1,615	1,642

8. Tangible assets

	Office Furniture	Computers	Office Equipment	Total
	£	£	£	£
Net book value 31 March 2012	152	2,066	182	2,400
Depreciation for the year	38	682	36	756
Net book value 31 March 2013	114	1,384	146	1,644

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
9. Prepayments	£	£	£	£
Insurance	-	252	252	253
Rent	-	257	257	257
Computer assistance	-	129	129	129
Total	-	638	638	639

Notes to the accounts

1 April 2012 to 31 March 2013

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
	£	£	£	£
10. Creditors				
HMRC	-	1,890	1,890	1,584
Other creditors	-	8,304	8,304	469
Total	-	10,194	10,194	2,053

	Unrestricted Funds	Restricted Funds	Total 2013	Total 2012
	£	£	£	£
11. Staff costs				
Salaries & wages	-	75,539	75,539	73,581
Employers NI	-	5,338	5,338	5,489
Employers pension	-	3,311	3,311	3,411
Total	-	84,188	84,188	82,481

Trellis employs 3 staff, 1 full-time and 2 part-time, plus 5 freelance fieldworkers on a sessional basis.
No employee earned in excess of £60,000 per annum.

12. Restricted Funds

Trellis operated the following restricted funds during the year:

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
Trellis advice and support services	53,887	108,123	116,078	-	45,932
Staff and Board Training	-	10,000	10,000	-	-
Training	-	10,000	8,241	-	1,759
Network Conference	2,000	1,500	1,500	-	2,000
Ninewells Community Garden	-	5,500	300	-	5,200
Total	55,887	135,123	136,119	-	54,891