

CHARITY NUMBER SC040647

COMPANY NUMBER SC362134

The Urban Roots Initiative

Report of the Directors

and

Financial Statements for the period ended 31 March 2010

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for the period ended 31 March 2010**

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Company Information

CHARITY NUMBER:	SC040647
COMPANY NUMBER	SC362134
ADDRESS:	Toryglen Community Base 8 – 34 Prospecthill Square Toryglen GLASGOW G42 0LE
BANKERS:	The Co-operative Bank P.O. Box 250 Delf House Southway Skelmersdale WN8 6WT
INDEPENDENT EXAMINER:	Raymond Henry FCA The Kelvin Partnership Chartered Accountants The Cooper Building 505 Great Western Road GLASGOW G12 8HN

The Directors present their annual report together with the financial statements for the period ended 31 March 2010.

LEGAL AND ADMINISTRATIVE ARRANGEMENTS

The Urban Roots Initiative was incorporated as a company limited by guarantee and not having a share capital on 3 July 2009.

The directors, who are also trustees of the charity, during the year under review were:

Danny Alderslowe
Allan Beattie
Cecile Uwimbabazi
Kathleen Kelly
Frank McBride
April Walker

ANNUAL REPORT FOR URBAN ROOTS JULY 09 – MAR 10

The period covered by this part of the financial year has been a significant one for the environmental organisation based in Toryglen. We began the process of registering as Urban Roots Initiative with Companies House and getting charity status in December 2008. Unfortunately it took until July 2009 before we got charity status with OSCR (Office of the Scottish Charity Regulator) which held up becoming officially Urban Roots. Hence this set of accounts being for the unusual period of July to March. However Abi Mordin and Danny Cavanagh were employed as Urban Roots staff from 1st April 2009 financed by the Scottish Government's Climate Challenge Fund still using the Toryglen Gardening Club account. This generous assistance to help communities to take action on climate change has been the source of funding for most revenue (staff salaries) and nearly all the capital expenditure.

THE COMMUNITY GARDENING VOLUNTEER GROUP

This group continued to be popular throughout the year with up to 12 – 15 volunteers in the summer meeting on a Tuesday and also on a Wednesday during the main growing season. They continued to develop the main community garden at St. Brigid's Chapel and also worked on the gardens at Glenmore Ave and the Community Halls. A range of vegetables and fruit was grown which the volunteers could take home to use. Also occasionally the group helped in construction projects in school grounds such as building a plastic bottle greenhouse in Toryglen Primary School in February.

MALLS MIRE CONSERVATION VOLUNTEER GROUP

A large number of volunteers continued to attend on a Thursday doing a variety of work maintaining the diversity of this area and associated woodland related activities. Highlights included the construction of the board walk around the pond throughout the summer and making this a permanent pond from a seasonal one by putting down a liner and turning this into a community event by asking the local fire brigade to fill it.

ECO FOOTPRINTING

The strategy of measuring the eco footprint of Toryglen and then reducing this impact began during this period with the creation of the survey and sending out of this to 250 households which is approximately 10% of all households. We got back 11 replies which is just under 5% return rate for the sample number we need. This was followed by door step surveying with volunteers which is now being completed by sessional workers.

RENEWABLE ENERGY TECHNOLOGY

In December 2009 we purchased a bike powered generator, wind turbine and Photovoltaic solar cells with a battery system. This was bought with some of the remainder of the Fairshare budget that wasn't spent when BTCV had a projects officer in Toryglen. This was bought to use at community events to showcase alternative technology and generate funds for the project through hire costs.

**Report of the Directors
for the period ended 31 March 2010
(continued)**

GROWING BOXES

A grant of £3,000 through the Fairer Scotland Fund saw the beginning of our work with groups and organisations outside Toryglen. We worked with 4 schools and a women's hostel in the wiser South East area, helping them to establish their own food growing spaces and passing knowledge on. This was done in partnership with Glasgow Life (formerly Culture and Sport Glasgow) and education services.

FRUIT BARRA AND COOKING CLASSES

The Fruit Barra selling fruit and veg approximately at cost price was established in June 2009 and proved to be popular when it was a long side the distribution centre at the Church of Scotland in Toryglen on a Wednesday. Cooking classes for local people from diverse cultural backgrounds were established by Cecile Uwimbabazi. We received a grant of £4,732 from the NHS to help finance these and promote healthy living in general.

OTHER HIGHLIGHTS

National Apple Day in October celebrated with a display of over 250 traditional types of apples on display, using the apple press to make fresh juice and related arts and crafts in the Geoff Shaw Centre with over 200 people attending mostly from local schools.

Examples of partnership work included the construction of a raised bed garden in Orchard Grove Kindergarten and doing gardening sessions with them. Also with the Community halls such as the firework display and organising a fireshow with performers on bonfire night.

There was a day trip to Balmaha, Loch Lomond in February as a way of enabling volunteers to get out of the city and to say thanks for all their efforts.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are required by law to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the surplus or deficit of the Trust for the year. In preparing those accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the accounts comply with the relevant statutory requirements and the Deed of Trust. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT ON RISK

During the year the Directors have reassessed the major risks to which the organisation may be exposed. Those risks, as identified by the Directors, have been reviewed and plans are in place to deal with them.

RESERVES POLICY

The Directors continue to closely monitor the Charity's finances, with the agreed policy objectives of securing the future of the Charity's projects by establishing a working reserve to provide at least three months' operational core costs.

TAXATION

The Trust has been recognised by HM Revenue & Customs as a Charity for tax purposes. As a result no liability to taxation is anticipated on any of the income.

Approved by the Directors on 10/10/2010



Frank McBride
Director

**Income and Expenditure Account
Incorporating Statement of Financial Activities
for the period ended 31 March 2010**

	Note	Restricted £	Unrestricted £	Total £
Incoming resources:				
Incoming resources from general funds:				
Donations and grants	2	73,535	5,020	78,555
Activities for generating funds:				
Sales and sundry income		-	20	20
Investment income		-	12	12
Total incoming resources:		<u>73,535</u>	<u>5,052</u>	<u>78,587</u>
Resources expended:	3			
Cost of generating funds:		-	-	-
Charitable activities		53,363	4,075	57,438
Governance costs		<u>2,339</u>	-	<u>2,339</u>
Total resources expended:	4	<u>55,702</u>	<u>4,075</u>	<u>59,777</u>
Net incoming resources before transfers		<u>17,833</u>	<u>977</u>	<u>18,810</u>
Net movement in funds:		<u>17,833</u>	<u>977</u>	<u>18,810</u>
Total funds carried forward		<u>17,833</u>	<u>977</u>	<u>18,810</u>

The Urban Roots Initiative

**Balance Sheet
31 March 2010**

	Note	£	£
Fixed assets:			
Fixtures and fittings	5		286
Current assets:			
Bank account no. 1		<u>19,405</u>	
Current liabilities			
Amounts falling due within one year			
Accrued expenses		<u>881</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>18,524</u>
NET ASSETS			<u>18,810</u>
ACCUMULATED FUNDS	6		
Unrestricted funds			977
Restricted funds			<u>17,833</u>
			<u>18,810</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2010.

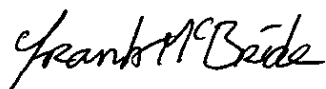
The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which 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 company as at the end of each financial year and of its profit or loss 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 company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 10/10/2010 and were signed on its behalf by:



Frank McBride
Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the period ended 31 March 2010**

1. ACCOUNTING POLICIES

- a) **Basis of accounting**
The financial statements have been prepared under the historical cost convention in accordance with the Charities Accounts (Scotland) Regulations 2006, Statement of Recommended Practice: Accounting and Reporting for Charities issued in March 2005 and also in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

- b) **Fund accounting**
Unrestricted funds are available for use at the discretion of the management committee and in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

- c) **Incoming resources**
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amounts can be quantified with reasonable accuracy.

Investment interest is included when receivable.

- d) **Resources expended**
Expenditure is recognised on an accruals basis as the liabilities incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity include the audit fees and costs linked to the strategic management of the charity.

Expenditure, where not clearly identifiable as charitable activities expenditure or governance expenditure has been charged to governance expenditure, relevant to size and usage, as follows:

- e) **Tangible Fixed Assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% Straight-line

2. INCOMING RESOURCES

	Restricted	Unrestricted	Total
	£	£	£
Climate Challenge Fund	38,314	-	38,314
Fairshare	13,070	-	13,070
Awards for All (Blossom Festival)	8,339	-	8,339
NHS Greater Glasgow (Healthy Living)	4,732	-	4,732
Scottish Community Foundation	4,623	-	4,623
NHS (Temporary Projects Officer post)	3,000	-	3,000
BTCV	1,457	-	1,457
Toryglen Gardening Club	-	4,270	4,270
Other Donations	-	750	750
	<u>73,535</u>	<u>5,020</u>	<u>78,555</u>

Notes to the Financial Statements
for the period ended 31 March 2010

3. RESOURCES EXPENDED

	Cost of grant applications	Direct charitable activities	Support of charitable activities	Governance	2010 Total
	£	£	£	£	£
Wages	-	29,639	-	-	29,639
Sessional Workers	-	1,114	-	-	1,114
Training	-	1,790	-	-	1,790
Transport	-	326	-	-	325
Rent	-	5,140	-	-	5,140
Insurance	-	771	-	-	771
Posts & stationery	-	668	-	-	668
Publicity	-	1,061	-	-	1,061
Materials and tools	-	3,359	-	-	3,359
Educational materials	-	4,331	-	-	4,331
Legal Fees	-	-	-	1,458	1,458
Accountancy fee	-	-	-	881	881
Big Lottery Fund (unused funding)	-	1,532	-	-	1,532
Energy Monitors	-	2,912	-	-	2,912
Fruit Barra	-	675	-	-	675
Petty cash	-	1,100	-	-	1,100
Play equipment	-	2,581	-	-	2,581
Depreciation	-	143	-	-	143
Miscellaneous	-	296	-	-	296
	-	<u>57,438</u>	-	<u>2,339</u>	<u>59,777</u>

4. TOTAL RESOURCES EXPENDED

The total resources expended are stated after charging:

	31.03.10
	£
Depreciation	<u>143</u>
	<u>143</u>

Notes to the Financial Statements
for the period ended 31 March 2010

5. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 3 July 2009	-
Additions	429
At 31 March 2010	429
DEPRECIATION	
At 3 July 2009	-
Charge for year	143
At 31 March 2010	143
NET BOOK VALUE	
At 31 March 2010	286

6. ACCUMULATED FUNDS

	Incoming	Outgoing	Balance at 31.03.10
	£	£	£
Restricted Funds			
Climate Challenge Fund	38,314	38,314	-
Fairshare	13,070	6,576	6,494
Awards for All (Blossom Festival)	8,339	-	8,339
NHS Greater Glasgow (Healthy Living)	4,732	4,732	-
Scottish Community Foundation	4,623	4,623	-
NHS (Temporary Projects Officer post)	3,000	-	3,000
BCTV	1,457	1,457	-
	73,535	55,702	17,833
Unrestricted funds	5,052	4,075	977
	78,587	59,777	18,810

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted	Unrestricted	Total
	£	£	£
Tangible fixed assets	-	286	286
Bank - cash	17,833	1,572	19,405
Creditors	-	(881)	(881)
	17,833	977	18,810

**Independent Examiner's Report to the Trustees of
The Urban Roots Initiative**

I report on the accounts of the charity for the period ended 31 March 2010, which are set out on pages 4 to 8.

Respective responsibilities of management committee 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 and the Charities Accounts (Scotland) Regulations 2006. The charity executive committee considers that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 is 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 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 the course of 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 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.



Raymond Henry, FCA
The Kelvin Partnership
Chartered Accountants
Registered Auditors
The Cooper Building
505 Great Western Road
Glasgow G12 8HN

Dated : 14/10/10