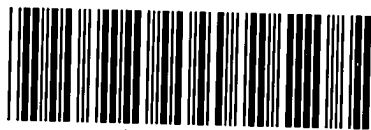


Co. House

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
The Urban Roots Initiative**

WEDNESDAY



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SCT 03/10/2018 #143
COMPANIES HOUSE

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**Contents of the Financial Statements
for the Year Ended 31 March 2018**

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**Report of the Trustees
for the Year Ended 31 March 2018**

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 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are the advancement of education, health, community development and environmental protection through gardening, conservation, active travel and healthy cookery activities, particularly for people facing economic, social or health inequalities. In addition, we aim to support the establishment of other similar environmental projects.

Vision and Mission

Vision

People are inspired to connect with nature and take practical action that makes a positive difference to their own lives, their communities and the planet.

Mission

To support people to improve the environment and health of communities across the Southside of Glasgow through a range of activities, including community gardening, conservation and biodiversity, and planet friendly living.

Volunteers

Volunteers are at the heart of the work of Urban Roots, ensuring the ongoing maintenance of the woodlands and gardens, and supporting the delivery of cooking activities, events and workshops. We worked with over 100 volunteers across the projects in the Southside, supporting even the most vulnerable in our communities to help make the places we live more sustainable and attractive. We also hosted monthly volunteer taster sessions in partnership with Volunteer Glasgow to encourage wide participation. Throughout the year we had a number of volunteer social events, including volunteer woodland BBQ, a trip to Jupiter Artland and a Winter Meal.

We provided volunteers with a wide range of training and skills development opportunities, in house and through referrals to other organisations, including: REHIS Elementary Food and Health training, REHIS Elementary Cooking Skills, REHIS Food Hygiene, First Aid.

The trustees gave significant amounts of time to attend board and other meetings, represent the organisation and contribute to development of strategy, policies and financial management.

The organisation would not have delivered the achievements made during the years without this huge input from volunteers.

**Report of the Trustees
for the Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We continued to deliver a range of activities with communities across the Southside of Glasgow during 2017-18. Ongoing work in the areas of community gardening, community woodlands, cooking courses and community meals, children's clubs, and workshops, courses and events have contributed significant environmental, health and social benefits for the people and places that we worked in. Urban Roots continued to thrive as a well recognised and respected organisation, supporting community development through greenspace and food related activities. We continued to strengthen partnerships with other organisations, in order to develop effective and lasting projects.

Polmadie Plots Community Garden

The growing space was expanded during this year through funding from the Scottish Government Climate Challenge Fund and Polmadie Plots continued to develop as a thriving community food growing space and Permaculture ScotLAND learning site. Weekly volunteer gardening groups have maintained the site and carried out food growing and biodiversity improvement activities, with additional input from plot holders and corporate volunteer action days. We have hosted a number of courses, workshops and events on the site. The apiary continues successfully with 2 active hives, and an additional hive hosted for a local bee keeper.

Malls Mire Community Woodland and LNR

The weekly conservation group continued with the maintenance and development of the woodland in line with the management plan, with additional support from corporate volunteer action days. A 3 day hedge laying course ran in September, resulting in 100m of hedge being laid. Another Branching Out mental health therapeutic support programme was run in collaboration with the Forestry Commission, taking referrals from organisations such as GAMH.

A number of organisations have used the site for additional programs, including a psychodrama project run by Women's Aid Glasgow, a conservation work project with young people from Kibble, foraging walks with WSREC and campfire cookouts with Govan CP, Glasgow Disability Alliance and Hwupenyu. Citizen Science and Biodiversity recording activities took place with staff from TCV, Plantlife and Buglife.

Strength in the Community

The Scottish Government People in Communities funded project has continued, for the fifth year, to support food growing and environmental education work in four locations in the Southside: Toryglen, Priesthill, Castlemilk and Pollokshields. Weekly community garden groups were ongoing at Toryglen Community Base, The Maureen Cope Hall, The Hall, Peat Road and the Nan Mackay Hall. These centres have been the focus of other community development activities, seeing the establishment of cookery clubs, community meals, children's clubs, schools outreach and events, food growing and cookery courses, and other environmental and food workshops and training opportunities. The strength of the project is the collaborative approach, which has seen sustained and effective partnerships with numerous organisations.

The project has also seen additional outreach work to establish and support other community gardens groups, for instance the Eden Garden, Carnwadric and Stravanan, Castlemilk and Castlemilk Community Centre, and to link growers at these gardens to share skills and experiences. We continued to build capacity in these communities to ensure the long term sustainability of these gardens.

Children and Young People

Through funding from Children in Need and other supporters, Urban Explorers after school clubs continued to run in Toryglen, Priesthill, Pollokshields, Castlemilk and Cardonald. The clubs for 5 - 11 years olds build self-confidence and nurture environmental responsibility and healthier lifestyles through a program of food growing, cooking, arts and craft and outdoor play activities. The Into the Woods school holiday play scheme ran during all but the winter break holidays. The scheme uses a forest school ethos to provide child led, adventure play activities in Malls Mire LNR and Castlemilk Woods.

We worked with numerous schools and nurseries to support food growing in schools, learning for sustainability programs, cookery and outdoor learning, including Toryglen Primary, St Brigid's Primary, Holyrood Secondary, St Constantine's Primary, Pirie Park Primary, Glendale Primary, Croftfoot Primary and King's Park Secondary. We also worked with a number of after school service providers including Oganan and Pollokshields East Out of School Service.

Food for Thought and Therapeutic Gardening Project

The NHS contract (to run food and gardening activities in the three Glasgow South Thriving Places: Govan, Gorbals and Priesthill) and therapeutic gardening activities at the Shields Health and Care Centre), was successfully secured to run for another three years from March 2017.

**Report of the Trustees
for the Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cooking and food growing activities continued at the Grub Hub (Moogety Garden, Dig-In shop and No 30 Elderpark Street). We continue to support Moogety Foods community benefit society through volunteer training, skills development and capacity building of the management committee, in partnership with Elderpark Housing and Propagate.

Cooking courses and clubs, community meal gatherings, food growing and other training, workshops and community events were delivered with a variety of partner organisations in the three project neighbourhoods. This included cooking programs with parents as part of a homework club in St Francis Primary (Gorbals), a cooking skills training program with young people from Aborlour and a Fun with Food program with parents and their children at Gowanbank Primary School in Priesthill.

A popular weekly community meal in Elderpark Community Centre has been established, led by volunteers working with a community chef, providing a healthy two course lunch and family activities in the garden every Saturday. Gardening and food work has continued at the Shields Health and Social Care Centre for the third year. We worked with the GP practises to develop and run a system of green prescriptions and therapeutic gardening programs. The Community Orientated Primary Care model continues to develop, focusing on community based support for diabetes patients and developing social prescriptions.

A number of well attended community ceilidhs and herbal healthcare workshops took place in the garden. Outreach work saw a variety of local groups visit the garden for activities such as food growing, outdoor cookery and using plants for health, including YCSA, Roshni Group, Glendale Women's Café, Gaelic toddler group and Pater Patter dad's group. We took on management of a new community plot at New Victoria Gardens allotments, providing new opportunities for additional project activities.

SE Foodbank Support Project

A new partnership project with Castlemilk Law Advice Centre and the Glasgow SE Foodbank began, funded by the Scottish Government Aspiring Communities fund. The project will provide additional support to foodbank users and the Community Food Worker employed by Urban Roots began mapping community food provision in the Southside.

Growing Connections

A new Project Manager for the Growing Connections project was recruited in March 18, funded by the SNH Green Infrastructure Community Engagement Fund. The project will increase engagement with and participation in greenspace activities for all ages in Toryglen.

Housing Association Partnerships

Urban Roots staff worked in collaboration with a number of Housing Associations, to further our aims of supporting people to improve local green places, increasing food growing spaces in the Southside, increasing skills and knowledge around food and diet and contributing to local community development.

The partnership with Elderpark Housing continues to deliver an exciting and wide ranging healthy eating and cookery skills development program of activities in Govan.

We ran a program of gardening and children's activities at four community garden spaces with Southside Housing Association.

Work with Sanctuary Housing, Ardenglen Housing and Northview Housing has ensured continued development of food growing and healthier lifestyles work in Castlemilk and Priesthill.

Courses and Workshops

A varied programme of environmental and food themed courses and workshops were run at numerous locations in the Southside. These included:

Grow Your Own food

Crops in Pots

Great Grub

REHIS Elementary Cooking Skills

REHIS Food and Health

Herbal Healthcare

Introduction to Permaculture

**Report of the Trustees
for the Year Ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Bee-keeping for beginners
Wild foraging and bush craft
Early Years outdoor learning
Outdoor Learning CPD for teachers

Events and Festivals

We organised a variety of events in community gardens and other locations throughout the year and participated in other community events by providing activities, demonstrations and information stalls. This included Harvest events in Castlemilk, Pollokshields and Priesthill with activities such as apple pressing, cooking demonstrations and environmental crafts. Family Halloween celebrations took place in Castlemilk, Govan and Toryglen, with lantern parades, pumpkin carving and spooky stories around a campfire.

We provided activities, including seed bombing, herb sowing and cooking demonstrations at numerous community events, including Camwadric Garden Celebration, Gorbals Fair, Gowanbank Family Fun Day and Friends of Elderpark Fun Day. We participated in the Castlemilk Soup Off, gave away soup bags at The Hall, Priesthill as part of Challenge Poverty Week and ran the Seed Swap at Glasgow Allotments Forum Potato Day. Malls Mire LNR was used for number of successful Forestry Commission events, including Nowrooz (Iranian New Year) and Refugee Week celebrations.

Networks and Partnerships

Urban Roots continues to work with partner organisations to run events and services across the Southside and to deliver effective outcomes. We are active members in numerous forums and groups, including the Food Strategy Group South, South East Integration Network, Federation of City Farms and Community Gardens and Glasgow Community Food Network. We are members of several other organisations including Trellis, Community Woodlands Association, Scottish Mentoring Network and Cycling Scotland. We presented at a TCV FEVA event about our experiences of engaging people with greenspace and attended a number of consultations about the Glasgow Food Growing Strategy.

Challenges and Successes

During 2017-18, we continued to run a program of weekly community gardening and conservation groups at 15 locations in some of the most socially and economically challenging neighbourhoods in the Southside. Following several years of rapid expansion of the organisation, this period has been used as an opportunity to consolidate work achieved so far, improve the quality of delivery of services and increase and widen participation.

The organisation started the year in a fragile financial position, following a number of challenges in 2016-17. Following a financial review in March 17, a number of measures were implemented by the board to ensure more rigorous financial planning, including regular meetings of a finance sub-committee, updates to the reserves policy and development of an annual funding strategy. The prudent management of resources, successful securing of new funds and an increase in donations, saw the organisation end the year in a stronger financial position.

FINANCIAL REVIEW

Reserves policy

The organisation is working to build up reserves to three months of running reserves (with an aspiration of holding 6 months running costs).

On the 7th June 2018 at a board meeting the trustees decided that the unrestricted reserves of £11,980 have been reclassified as designated reserves called operating reserves.

Financial Overview

The statement of financial activities on page 8 reflects a surplus of £37,495 (2017: deficit of £109,040) which comprises a surplus of £11,122 (2017: deficit of £11,701) on the general fund and a surplus of £26,373 (2017: deficit of £97,339) on restricted funds. The balance on the general fund at 31st March 2018 was £11,980 (2017: £858) and the balance on the restricted funds at 31st March 2018 was £29,373 (2017: £3,000). Total net assets on 31st March 2018 were £41,353 (2017: £3,858).

**Report of the Trustees
for the Year Ended 31 March 2018**

FUTURE PLANS

Our plans for 2017 - 2020 are to consolidate all that has been created and achieved over the past ten years and:

- Continue to work with the TRA Greenspace group, Sustrans, Glasgow City Council rangers and local residents to press for improvements to green infrastructure in the Toryglen area
- Build capacity within the community garden groups that we work with to ensure their long term sustainability, and to strengthen networking and skills sharing between these groups
- Continue to deliver regular outdoor play and learning opportunities for children and young people, improving the skills and experience of the staff team with regards to delivery of these activities and to pilot further youth outreach work
- Continue to provide high quality volunteering opportunities across the Southside, providing high quality volunteer training and improving volunteer support through the use of new volunteer management systems
- Continue to expand the Great Grub program, to include cookery courses, community meals, cookery clubs and peer-led cookery groups and REHIS training to support ongoing and lasting change to diets and food sustainability
- Continue to diversify funding streams and develop unrestricted funds through corporate and payroll giving, direct fundraising online and service delivery.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Governance

Appointment of the trustees is governed by the constitution of the charity. The board have delegated the day to day running of the charity to the project manager.

Organisational structure

The staff employed during 2017-18 were:

Emma Iller - Project Manager

Lindsey Duncan - Project Coordinator.

Lucy Cunningham - Project Coordinator. Voluntary redundancy April 2017

Julie Wilson - Woodland Manager. Resigned June 2017

Anne Philbrow - Food and Health Coordinator

Linda Hardie - Project Support Worker

Paul MacArthur - Project Support Worker

Colin Myles - CCF Project Coordinator

Chris Croal - Information and Communication Officer

Kerri Park - Therapeutic Gardening Worker. Appointed 1/1/17

Sarah Zadik - Community Food Worker. Appointed 5/3/18

Urban Roots also employed a range of freelance sessional workers to deliver additional courses, gardening project, events and play activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
(Scotland)

Registered Charity number
SC040647

Registered office
Toryglen Community Base
179 Prospecthill Circus
Toryglen
GLASGOW
G42 0LA

**Report of the Trustees
for the Year Ended 31 March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

M Evans-Ewing

A Morrow

G Lashley - resigned 18.5.17

Ms J A Simpson - resigned 18.5.17

Ms S D Nesbit - resigned 11.7.17

C E Clark

D Hall - appointed 15.6.17

D Cooper - appointed 7.12.17

F Njie - appointed 7.12.17

Independent examiner

Raymond Henry FCA

The Kelvin Partnership Ltd

Chartered Accountants

The Cooper Building

505 Great Western Road

Glasgow

G12 8HN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 August 2018 and signed on its behalf by:



A Morrow - Trustee

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

I report on the accounts for the year ended 31 March 2018 set out on pages eight to sixteen.

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. 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.



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

30 August 2018

**Statement of Financial Activities
for the Year Ended 31 March 2018**

| | | Unrestricted funds £ | Restricted funds £ | 31.3.18 Total funds £ | 31.3.17 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| | Notes | | | | |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 14,720 | - | 14,720 | 23,706 |
| Charitable activities | | | | | |
| Direct Charitable Activity | | - | 314,230 | 314,230 | 385,046 |
| Other trading activities | 3 | - | - | - | 2,898 |
| Total | | <u>14,720</u> | <u>314,230</u> | <u>328,950</u> | <u>411,650</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Direct Charitable Activity | | <u>3,598</u> | <u>287,857</u> | <u>291,455</u> | <u>520,690</u> |
| NET INCOME/(EXPENDITURE) | | <u>11,122</u> | <u>26,373</u> | <u>37,495</u> | <u>(109,040)</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 858 | 3,000 | 3,858 | 112,898 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>11,980</u></u> | <u><u>29,373</u></u> | <u><u>41,353</u></u> | <u><u>3,858</u></u> |

The notes form part of these financial statements

Balance Sheet
At 31 March 2018

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.18 Total funds £ | 31.3.17 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 22,342 | - | 22,342 | - |
| Cash at bank | | 19,330 | 29,373 | 48,703 | 49,360 |
| | | <u>41,672</u> | <u>29,373</u> | <u>71,045</u> | <u>49,360</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (29,692) | - | (29,692) | (45,502) |
| | | <u>11,980</u> | <u>29,373</u> | <u>41,353</u> | <u>3,858</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>11,980</u> | <u>29,373</u> | <u>41,353</u> | <u>3,858</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>11,980</u> | <u>29,373</u> | <u>41,353</u> | <u>3,858</u> |
| NET ASSETS | | | | | |
| | | <u>11,980</u> | <u>29,373</u> | <u>41,353</u> | <u>3,858</u> |
| FUNDS | | | | | |
| | 11 | | | | |
| Unrestricted funds | | | | 11,980 | 858 |
| Restricted funds | | | | 29,373 | 3,000 |
| TOTAL FUNDS | | | | | |
| | | | | <u>41,353</u> | <u>3,858</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

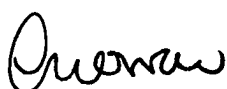
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 30 August 2018 and were signed on its behalf by:



A Morrow -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2018**

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 2015)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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% on cost |
|--------------------|---------------|

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The 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

| | 31.3.18 £ | 31.3.17 £ |
|--------------|---------------|---------------|
| Donations | 3,815 | - |
| Other income | 10,905 | 23,706 |
| | <u>14,720</u> | <u>23,706</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

3. OTHER TRADING ACTIVITIES

| | 31.3.18 | 31.3.17 |
|-------------|-------------------|-------------------|
| | £ | £ |
| Course fees | - | 2,898 |
| | <u> </u> | <u> </u> |

4. NET INCOME/(EXPENDITURE)

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

| | 31.3.18 | 31.3.17 |
|-----------------------------|-------------------|-------------------|
| | £ | £ |
| Depreciation - owned assets | - | 595 |
| | <u> </u> | <u> </u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

6. STAFF COSTS

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

| | 31.3.18 | 31.3.17 |
|--|-------------------|-------------------|
| | 8 | 10 |
| | <u> </u> | <u> </u> |

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 23,706 | - | 23,706 |
| Charitable activities | | | |
| Direct Charitable Activity | - | 385,046 | 385,046 |
| Other trading activities | 2,898 | - | 2,898 |
| Total | <u>26,604</u> | <u>385,046</u> | <u>411,650</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Direct Charitable Activity | 38,305 | 482,385 | 520,690 |
| Total | <u>38,305</u> | <u>482,385</u> | <u>520,690</u> |
| NET INCOME/(EXPENDITURE) | <u>(11,701)</u> | <u>(97,339)</u> | <u>(109,040)</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 12,559 | 100,339 | 112,898 |
| TOTAL FUNDS CARRIED FORWARD | <u>858</u> | <u>3,000</u> | <u>3,858</u> |

8. TANGIBLE FIXED ASSETS

| | Computer equipment £ |
|-----------------------------------|----------------------------|
| COST | |
| At 1 April 2017 and 31 March 2018 | <u>4,209</u> |
| DEPRECIATION | |
| At 1 April 2017 and 31 March 2018 | <u>4,209</u> |
| NET BOOK VALUE | |
| At 31 March 2018 | <u>-</u> |
| At 31 March 2017 | <u>-</u> |

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.18 £ | 31.3.17 £ |
|-------------|---------------|--------------|
| Prepayments | <u>22,342</u> | <u>-</u> |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.18 £ | 31.3.17 £ |
|------------------|---------------|---------------|
| Trade creditors | 16,111 | 25,632 |
| Accrued expenses | 13,581 | 19,870 |
| | <u>29,692</u> | <u>45,502</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

11. MOVEMENT IN FUNDS

| | At 1.4.17 £ | Net movement in funds £ | At 31.3.18 £ |
|---------------------------|---------------------|-------------------------------|----------------------|
| Unrestricted funds | | | |
| General fund | 858 | 11,122 | 11,980 |
| Restricted funds | | | |
| Robertson Trust | - | 7,500 | 7,500 |
| Cycling Scotland | 3,000 | (2,219) | 781 |
| NHS - Food For Thought | - | 8,304 | 8,304 |
| STV-Childrens Appeal | - | 1,052 | 1,052 |
| Tesco Bags of Help | - | 11,736 | 11,736 |
| | <u>3,000</u> | <u>26,373</u> | <u>29,373</u> |
| TOTAL FUNDS | <u><u>3,858</u></u> | <u><u>37,495</u></u> | <u><u>41,353</u></u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 14,720 | (3,598) | 11,122 |
| Restricted funds | | | |
| Robertson Trust | 15,000 | (7,500) | 7,500 |
| Forestry Commission - Communities Fund | 5,000 | (5,000) | - |
| Cycling Scotland | - | (2,219) | (2,219) |
| BBC - Children in Need | 10,000 | (10,000) | - |
| Southside Housing | 33,324 | (33,324) | - |
| NHS - Food For Thought | 100,000 | (91,696) | 8,304 |
| Northview Housing Association | 16,345 | (16,345) | - |
| STV-Childrens Appeal | 2,000 | (948) | 1,052 |
| Scottish Government People and Communities Fund | 64,000 | (64,000) | - |
| GCC - Great Grub | 9,000 | (9,000) | - |
| Isabelle Memorial Trust | 2,760 | (2,760) | - |
| TPR-Transform | 4,229 | (4,229) | - |
| Keep Scotland Beautiful - CCF | 19,712 | (19,712) | - |
| Aspiring Communities - Castlemilk Law Centre | 1,337 | (1,337) | - |
| Tesco Bags of Help | 14,000 | (2,264) | 11,736 |
| Elderpark HA - Grub Hub | 9,043 | (9,043) | - |
| FISCAF - Kid's Club Peat Road | 4,000 | (4,000) | - |
| Leverndale Hospital | 1,165 | (1,165) | - |
| Ardenglen HA - Maureen Cope | 3,315 | (3,315) | - |
| | <u>314,230</u> | <u>(287,857)</u> | <u>26,373</u> |
| TOTAL FUNDS | <u><u>328,950</u></u> | <u><u>(291,455)</u></u> | <u><u>37,495</u></u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

| | At 1.4.16 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.17 £ |
|---|----------------|-------------------------------|---------------------------------|-----------------|
| Unrestricted Funds | | | | |
| General fund | 10,609 | (11,701) | 1,950 | 858 |
| Hidden Gardens | 1,950 | - | (1,950) | - |
| | <u>12,559</u> | <u>(11,701)</u> | <u>-</u> | <u>858</u> |
| Restricted Funds | | | | |
| People's Postcode | 8,863 | (8,863) | - | - |
| Cycling Scotland | 4 | 2,996 | - | 3,000 |
| Big Lottery | 11,129 | (11,129) | - | - |
| BBC - Children in Need | 1,616 | (1,616) | - | - |
| Nan McKay - VAF Food Co-op | 3,902 | (3,902) | - | - |
| GHA-Crosshill Sheltered Housing Project | 1,907 | (1,907) | - | - |
| Glasgow City Council - Great Grub IGF | 4,283 | (4,283) | - | - |
| Forrestry Commission - Branching Out | 739 | (739) | - | - |
| Turning Point Scotland | 1,520 | (1,520) | - | - |
| Peoples Health Trust | 20,411 | (20,411) | - | - |
| GCC - Stanmore Road | 5 | (5) | - | - |
| Elderpark HA Project | 567 | (567) | - | - |
| FCFCG - Growing Well | 354 | (354) | - | - |
| NHS - Food For Thought | 13,389 | (13,389) | - | - |
| Ardenglen H A | 1,584 | (1,584) | - | - |
| GCC - Broomloan Community Partnership | 3,092 | (3,092) | - | - |
| Ernest Cook Trust | 5,489 | (5,489) | - | - |
| Northview Housing Association | 230 | (230) | - | - |
| NHS - Shields Health Centre | 13,960 | (13,960) | - | - |
| Elderpark HA - FFT/PCF/Grub Hub | 7,295 | (7,295) | - | - |
| | <u>100,339</u> | <u>(97,339)</u> | <u>-</u> | <u>3,000</u> |
| TOTAL FUNDS | <u>112,898</u> | <u>(109,040)</u> | <u>-</u> | <u>3,858</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 26,604 | (38,305) | (11,701) |
| Restricted funds | | | |
| People's Postcode | - | (8,863) | (8,863) |
| Cycling Scotland | 5,150 | (2,154) | 2,996 |
| Big Lottery | - | (11,129) | (11,129) |
| BBC - Children in Need | 1,926 | (3,542) | (1,616) |
| Nan McKay - VAF Food Co-op | 3,000 | (6,902) | (3,902) |
| Glasgow City Council - Great Grub IGF | 9,000 | (13,283) | (4,283) |
| Southside Housing | 33,000 | (33,000) | - |
| Forrestry Commission - Branching Out | - | (739) | (739) |
| Peoples Health Trust | 6,747 | (27,158) | (20,411) |
| GCC - Stanmore Road | 3,330 | (3,335) | (5) |
| Elderpark HA Project | - | (567) | (567) |
| FCFCG - Growing Well | - | (354) | (354) |
| NHS - Food For Thought | 69,242 | (82,631) | (13,389) |
| Ardenglen H A | 3,315 | (4,899) | (1,584) |
| GCC - Broomloan Community Partnership | 2,000 | (5,092) | (3,092) |
| Ernest Cook Trust | - | (5,489) | (5,489) |
| Northview Housing Association | 7,045 | (7,275) | (230) |
| NHS - Shields Health Centre | 7,340 | (21,300) | (13,960) |
| Three Hills Gardener - GHA/NHS | 16,000 | (16,000) | - |
| Malls Mire - Big Lottery | 9,919 | (9,919) | - |
| Scottish Government People and Communities Fund | 69,217 | (69,217) | - |
| Elderpark HA - FFT/PCF/Grub Hub | 38,033 | (45,328) | (7,295) |
| Elderpark HA- Ibrox flower field | 10,000 | (10,000) | - |
| NHS - Cooking | 1,774 | (1,774) | - |
| GHA - Transforming Toryglen | 40,434 | (40,434) | - |
| GCC - Eden/Priesthill Community | 4,778 | (4,778) | - |
| Scottish Government - Good Food Nation | 12,675 | (12,675) | - |
| NHS - Get Veg | 3,000 | (3,000) | - |
| CSGN - Northview Grant | 1,000 | (1,000) | - |
| Sanctuary HA | 8,700 | (8,700) | - |
| GCC - St Pauls School | 2,171 | (2,171) | - |
| STV Childrens Appeal | 2,000 | (2,000) | - |
| SRUC - Get Veg | 4,000 | (4,000) | - |
| Langside Library | 7,750 | (7,750) | - |
| Royal Bank of Scotland | 2,500 | (2,500) | - |
| GHA-Crosshill Sheltered Housing Project | - | (1,907) | (1,907) |
| Turning Point Scotland | - | (1,520) | (1,520) |
| | <u>385,046</u> | <u>(482,385)</u> | <u>(97,339)</u> |
| TOTAL FUNDS | <u><u>411,650</u></u> | <u><u>(520,690)</u></u> | <u><u>(109,040)</u></u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

11. MOVEMENT IN FUNDS - continued

On the 7th June 2018 at a board meeting the trustees decided that the unrestricted reserves of £11,980 have been reclassified as designated reserves called operating reserves.

Purpose of restricted funds

| | |
|--|---|
| Robertson Trust | Contribution to Project Support Workers posts for running gardening volunteer groups |
| Cycling Scotland | To fund community cycling activities in Toryglen |
| NHS Food for Thought and Therapeutic Gardening | Food related activities in the three Glasgow South Thriving Places and therapeutic gardening activities at Shields Health and Care Centre |
| STV Children's Appeal | To run educational activities for children and young people in need in Toryglen |
| Tesco Bags of Help | For greenspace improvements in Pollokshields and Toryglen |

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2018**

| | 31.3.18 £ | 31.3.17 £ |
|---------------------------------|----------------------|-------------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 3,815 | - |
| Other income | 10,905 | 23,706 |
| | <u>14,720</u> | <u>23,706</u> |
| Other trading activities | | |
| Course fees | - | 2,898 |
| Charitable activities | | |
| Grants | 314,230 | 385,046 |
| Total incoming resources | <u>328,950</u> | <u>411,650</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 143,880 | 268,732 |
| Pensions | 10,004 | - |
| Insurance | 2,577 | - |
| Sundries | 5,220 | 6,822 |
| Sessional workers | 73,991 | 107,676 |
| Training | 8,428 | 8,944 |
| Rent | 10,524 | 16,666 |
| Publicity | 2,083 | 3,087 |
| Materials and tools | 24,495 | 52,480 |
| Educational materials | 141 | 233 |
| Site works and building costs | 556 | 26,505 |
| Petty cash | 650 | 2,450 |
| Transport | 1,647 | 3,662 |
| Events and workshops | 1,389 | 13,600 |
| Professional fees | 460 | 640 |
| Computer equipment | - | 595 |
| Grants to institutions | - | 2,098 |
| | <u>286,045</u> | <u>514,190</u> |
| Support costs | | |
| Governance costs | | |
| Accountancy fees | 5,410 | 6,500 |
| Total resources expended | <u>291,455</u> | <u>520,690</u> |
| Net income/(expenditure) | <u><u>37,495</u></u> | <u><u>(109,040)</u></u> |