

COMPANY NO: SC491339

CHARITY NO: SC045278

SHETTLESTON COMMUNITY GROWING PROJECT LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2017

SHETTLESTON COMMUNITY GROWING PROJECT LTD

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30
NOVEMBER 2017**

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SHETTLESTON COMMUNITY GROWING PROJECT LTD

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2017

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Jane McBride
Margaret Lachlan
Norman Holms
George Hagan
Ian Fraser (resigned 1 November 2017)
Joanne Edwards (resigned 1 November 2017)
Julie Ann Christie (resigned 1 March 2017)
Gillian Bland (resigned 18/02/2017)
Gerald Baldwin
Dorothy Adams

Principal Office & Operational Address

65 Pettigrew Street
Glasgow
G32 7XR

Charity Number

SC045278

Company Number

SC491339

Independent Examiners

Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Bankers

The Co-operative Bank plc
PO Box 250
Skelmersdale
WN8 6WT

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2017

The Trustees present their annual report and financial statements of the charity for the year ended 30 November 2017.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The legal and administrative information on page one forms part of this report.

Introduction

Shettleston Community Growing Project Ltd was incorporated as a company limited by guarantee on 14 November 2014 and gained charitable status on 10 December 2014. Prior to that, the SCGP existed as an unincorporated community organisation since December 2009. It operates from its community allotment and garden site at 68 Eckford Street in Glasgow, on the Shettleston/Tollcross border.

Objectives

The charity's objects, as described in its Articles of Association, are the advancement of education, the provision / organisation of recreational facilities and the advancement of environmental protection or improvement.

General

In December 2016, the Project received the very welcome news that the Big Lottery had agreed to fund its key Project Coordinator post for three years from April 2017. This funding success meant that during 2017, the SCGP become an employer in its own right, rather than having staff working on its behalf but legally employed by another organisation [Shettleston Housing Association], as had been the case for the past six years. This change marks a significant milestone in the SCGP's development.

During the year we welcomed several new faces as plot holders, volunteers and Smelly Welly club members and we also recruited four new sessional/freelance workers to provide support to members and volunteers and to deliver our children's activities.

Facilities on site were greatly enhanced during the year with the completion of upgrading works to the kitchen cabin, made possible by funding from the NHS. The new kitchen has allowed us to provide greater opportunities for cooking our home grown produce and getting more people involved in healthy eating.

Not so positive, however, was the discovery that the raised bed growing spaces that were installed as part of the initial construction phase of the project have seriously degraded, despite a projected 20 year lifespan. All the beds from this phase require significant remedial works. Various options have been considered and the Board has now identified a cost effective solution that is being taken forward in 2018.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2017

In October, Project Coordinator, Marion Bate, announced her intention to retire at the end of November. Marion was involved in the project since the very beginning and played a major part in it becoming the success it is today. Everybody is very grateful to Marion for all her work over the years, for her enthusiasm and commitment and, especially, her encouragement that helped many people through difficult times. She leaves the project in a very good place and we wish her all the best in her retirement.

AGM 2017 and SCGP Board

The Annual General Meeting was held on March 1st and a total of seven members were elected to serve on the Board for the year. The Chair paid tribute to retiring treasurer, Julie Christie, who had kept the books in excellent order for over six years. Following the AGM, the Board re-appointed the secretary as the eighth director. The Board met monthly throughout the year, usually on the first Wednesday of each month.

In the early part of the year there was a considerable amount of work done by the Board to prepare for becoming an employer. Shortly after receiving news of the Big Lottery funding success, the SCGP enrolled with GCVS's Employer Advice Service and all Board members attended training delivered in early January, which explained the legal responsibilities and requirements of being an employer. The Board also established an employer sub-committee with delegated responsibility for all employment matters and members of the sub-committee worked hard to complete the necessary tasks, including: contracts of employment, policies and procedures; work in connection with TUPE obligations.

Staff Resources

From December 2016 to March 2017 a staffing resource of a full time Project Coordinator (PC) and full time Children and Families Worker (C&FW) was made available to the project by Shettleston Housing Association, thanks to funding it had secured from the Scottish Government's People and Communities Fund.

In April 2017 the PC, Marion Bate, became an employee of SCGP, following a TUPE transfer from Shettleston Housing Association, and elected to work on a job share basis. The second half of the PC post was offered to and accepted by Kenny McCubbin who became SCGP's second employee from April 1st.

From May 2017, funding was secured from the People and Communities Fund for a part time (17.5 hours p/w) C&FW post until March 2018. Kenny McCubbin was appointed to the post.

During the year the SCGP offered freelance contracts to a total of six people to deliver community gardening and youth work activities. Funding for this work was provided by the Robertson Trust and the People's Health Trust. While the Robertson Trust funding was fully utilised during the year, the People's Health Trust funding will continue until October 2018, an extension having been granted in October 2017.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2017

Food Growing

All plots were occupied by members or were used as communal training plots. A four week training programme, delivered by a freelance worker and aimed mainly at new growers, got the season underway in February/March and, over the course of the year, freelance workers were on hand on Tuesdays, Thursdays and Sundays to provide gardening support.

As in previous years a huge variety of fruit and vegetables was grown, harvested, cooked and enjoyed. It was a bumper year for all crops but especially for fruit – apples, pears, plums and strawberries. The Smelly Welly Club's own plots were especially productive this year, with plenty of produce grown that the children turned into delicious soups, salads and jams.

Volunteering

Green Volunteers met on Tuesdays, Thursdays and Sundays from April through to the end of October, led by freelance community gardeners. From June to November additional sessions on a Wednesday, run in partnership with the Boomerang project, enabled volunteers to learn woodworking skills while carrying out practical maintenance tasks on site. Partnership working with the local Job Centre, TCV and Prince's Trust brought new volunteers to the project at various times during the year. However, numbers were slightly down overall during 2017 and the Board has identified increasing volunteer numbers as a priority for the project during 2018. Despite lower numbers, the SCGP's volunteers carried out invaluable work that kept the site in good order.

Members of the SCGP board continued to be committed volunteers. In addition to monthly board meetings, directors took turn to be 'on duty' every second Sunday and were always available for special tasks and projects.

During the year an estimated 3097 volunteer hours were worked by Green Volunteers, board members, ploholders, neighbours and supporters on the following activities – board meetings, neighbours baking, Tuesday, Thursday and Sunday volunteering sessions, board members' Sunday rota, Souper Sundays, Big Lunch and Family Fun day. At the current UK Living Wage of £8.75 per hour this volunteer labour is worth £27,098.75 to the project.

In their own words - what our volunteers think about their GV experience....

"I like the friendly, happy environment"

"I know a wee bit more than I did – which was nothing."

"The best thing is the friendly folk that come down to work on their plots and the other volunteers"

"The best thing is doing something I haven't done before and working at your own pace."

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2017

Children's Activities

Activities for children and partnerships with local schools continued during the year, with the Board remaining fully committed to involving children and young people in food growing and outdoor activities.

- **Holiday programme:** The Smelly Welly Club (SWC) delivered a holiday club during the Easter, summer and October holidays, running three afternoons a week for a combined total of 11 weeks. A total of 19 children registered with an average of 12 attending each session.
- **After-school club:** During term time the SWC met as an after school club on Tuesdays and Thursdays from April to June and from August to October. A total of 23 registered with an average of 11 attending each session.
- **Trips and special events:** SWC members got the chance to visit Tollcross Zoo and Tollcross Park as well as Auchenshuggle woods.
- **Residential holidays:** The SWC ran two residential breaks for members during the summer of 2017. The first, in June, was a weekend at Aviemore Youth Hostel provided by the SYHA and the second, in July, a three day holiday to West Linton Outdoor Education Centre. Both trips were hugely successful, the children taking part in activities and experiences they would never otherwise have enjoyed.

The project continued to offer a service to a number of local schools, principally Eastmuir Primary and St Paul's Primary. Eastmuir pupils were a regular presence on site throughout the year and the Children and Families worker and volunteers also carried out practical work in the school grounds and delivered class sessions. St Paul's were assisted to develop food growing in their school grounds and also held a day-long event where the entire school took part in food growing and environmental activities both at the SCGP site and in the school grounds. Schools reciprocated by promoting the Smelly Welly Club and other SCGP activities.

In their own words - what the SWC members and parents think about the club...

"I like planting flowers, fruit and vegetables". David aged 9

"Best leaders ever – literally, not joking! Trips for free and amazing community." Jonah aged 10

"I like baking stuff, playing in the garden, planting and friends." Agatha aged 9

"There are fun activities and plants". Stephen aged 8

"The best thing is harvesting food". Tom aged 8

"I like to be outside, meet new friends and have fun". Anna aged 8

"My child loves it – he makes new friends and there is always something going on."

"The people who run it are very friendly."

"My son has come to the club for four years now – he tries new fruit and vegetables thanks to the club."

"It is a friendly, safe place for Jessica to have fun and learn new things."

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2017

Special Events

We enjoyed several special events over the year:

- **Big Lunch:** In June we celebrated our volunteers by taking part in the Big Lunch, to which all volunteers and their families were invited.
- **Family Fun Day:** August's highlight was our Family Fun Day, run in partnership with Shettleston Housing Association. Thanks to sponsorship from SHA, some SHA contractors and consultants and other local businesses we were able to offer a wide variety of attractions, all free of charge. The event welcomed around 400 visitors - our biggest number yet – and was a huge success.
- **Souper Sundays:** Throughout the year we organised a number of 'Souper Sundays' - informal get-togethers where members and volunteers met to carry out maintenance or other tasks, share ideas, chat and eat soup – and sometimes, pizza.
- **Corporate volunteering events:** The SCGP has long considered the possibility of offering corporate events to bring in additional income to the project and make it less reliant on funding. Three volunteering events were held during 2017, one for Aviva Insurance, one for QBE Insurance and one for M&S Parkhead. While the events did not raise any income for the project, a great deal of work was carried out by the corporate volunteers - including raised bed maintenance, bulb planting and repairing fences in the community garden. All events received excellent feedback from participants, all saying they wanted to return to carry out more volunteering onsite.

Training

Over the course of the year the SCGP organised and delivered its own training and also engaged other providers to deliver on its behalf. The new season began with our usual 'Introduction to Growing' workshops that ran for four weeks over February and March. Volunteering sessions routinely offered 'on the job' training. All in-house training was open to anybody in the local area.

External training and providers was as follows:

- New Employer training delivered by the Employer Advice Service
- MIDAS minibus training organised by Community Transport Glasgow
- First Aid – organised by Tollcross Information and Advice Centre
- Food Hygiene – organised by Tollcross Information and Advice Centre
- Woodworking training run by Boomerang
- Fruit tree maintenance run by 3 Towns Growers
- Fact finding trips to Fairlie Growers and Greyfriars Garden

Partnerships

We worked in partnership with many organisations in the local area and beyond. Shettleston Housing Association continued to be the SCGP's main partner, providing an invaluable staffing resource in the early part of the year and then continuing to provide 'in kind' support by hosting the SCGP's new staff and providing payroll administration. The Association's Wider Role Manager continued to provide ongoing development support and also line management of the SCGP's staff.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2017

Links with Tollcross Housing Association were also maintained during the year, mainly through its community development wing, Tollcross Information and Advice Centre. Other partners included: local schools, Glasgow City Council, Glasgow Community Safety Services, Fuse Youth Café, Freewheel North, Forestry Commission, RSPB Scotland, Marks & Spencer (Forge Retail Park), Froglife, TCV and NHSGGC.

Funders, Donors and a Few Surprises

The SCGP was fortunate in drawing in funding, sponsorship and other financial and 'in-kind' support from a variety of sources. We are very grateful to the Scottish Government's **People and Communities Fund** (PCF) for funding the Project Coordinator and Children and Families Worker posts (through Shettleston Housing Association) from December 2016 to March 2017. From April 2017, PCF awarded funding to the SCGP itself to employ a part time Children and Families Worker until March 2018.

Both the **Robertson Trust** and the **People's Health Trust** funded our freelance community gardeners and youth workers during 2017. While the Robertson Trust award was fully utilised during the year, the Peoples Health Trust funding will continue until October 2018, providing stability and continuity for our activities.

The **Big Lottery** surprised us all in December 2016 when a fact finding visit to the SCGP site turned out to be the presentation of a big cheque for £127,000! The moment we realised we had been awarded three year's funding for our key Project Coordinator post was caught on film and is described on the Big Lottery website at <http://bigblogscotland.org.uk/2016/11/29/surprise-news-for-shettleston-community-project/> We are immensely grateful to the Big Lottery for this award which gives us freedom from funding angst until March 2020.

And the surprises kept on coming! In the summer, we were declared **Cultivation Street's** best Community Garden and received a prize of £10K of National Gardening Vouchers from celebrity gardener and TV presenter, David Domoney, <http://www.daviddomoney.com/cultivation-street/>. In November we found out that international lottery organisation, **Multi-lotto** had chosen the SCGP to be the recipient of a £10K charitable donation to our funds.

Shettleston Housing Association, STV, NHS Greater Glasgow & Clyde, Welding Engineers, the Co-op, Tesco Parkhead, Asda Shettleston, Action Earth, Volunteering Scotland, Lovell, Langmuir and Hay, Structural Partnership and MCN Ltd all supported us financially during the year.

We are extremely grateful to all our funders and to the generous individuals who have made personal donations to our project to help us continue delivering our services to the Shettleston and Tollcross communities.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2017

Financial Review

The Statement of Financial Activities shows a surplus of £38,002 (2016: £1,085) and net funds stand at £54,798 (2016: £16,796).

The directors have examined the charity's requirements for reserves in light of the main risks to the organisation. In doing so, they considered the reasons why the company needs unrestricted and restricted funds, the level of these reserves required and the steps to be taken in order to establish and maintain reserves at the required level. The directors are working towards maintaining at least 2 months running costs at all times.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Shettleston Community Growing Project Ltd for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Approved by the trustees and signed on their behalf by:

Name:



MARGARET LACHLAN

Date: 7 February 2018

SHETTLESTON COMMUNITY GROWING PROJECT LTD

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SHETTLESTON COMMUNITY GROWING PROJECT LTD FOR THE YEAR ENDED 30 NOVEMBER 2017

I report on the accounts of the charity for the year ended 30 November 2017, which are set out on pages 10 to 20.

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 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 independent examiner's statement

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 respects 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.



Jenny Simpson BSc (Hons) FCA DChA

Wylie & Bisset LLP

Chartered Accountants

168 Bath Street

Glasgow

G2 4TP

Date: *27 February 2018*

SHETTLESTON COMMUNITY GROWING PROJECT LTD
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 NOVEMBER 2017
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £
Income and endowments from:							
Donations and legacies	4	15,672	113,694	129,366	7,882	110,527	118,409
Charitable activities	5	-	-	-	158	-	158
Other trading activities	6	-	-	-	840	-	840
Investments	7	-	-	-	7	-	7
Total Income		15,672	113,694	129,366	8,887	110,527	119,414
Expenditure on:							
Charitable activities	9	17,982	73,382	91,364	8,672	109,657	118,329
Total Expenditure		17,982	73,382	91,364	8,672	109,657	118,329
Net (expenditure)/income		(2,310)	40,312	38,002	215	870	1,085
Transfers between funds		756	(756)	-	6,660	(6,660)	-
Net movement in funds		(1,554)	39,556	38,002	6,875	(5,790)	1,085
Funds reconciliation							
Total Funds brought forward	14	9,798	6,998	16,796	2,923	12,788	15,711
Total Funds carried forward	14	8,244	46,554	54,798	9,798	6,998	16,796

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

BALANCE SHEET AS AT 30 NOVEMBER 2017

	Note	Total Funds 2017 £	Total Funds 2016 £
Fixed assets:			
Tangible assets	11	2,406	4,597
Total Fixed Assets		2,406	4,597
Current assets:			
Debtors	13	13,178	-
Cash at bank and in hand		49,947	32,091
Total Current Assets		63,125	32,091
Liabilities:			
Creditors falling due within one year	12	(10,733)	(19,892)
Net Current assets		52,392	12,199
Net assets		54,798	16,796
The funds of the charity:			
Restricted income funds	14	46,554	6,998
Unrestricted funds	14	8,244	9,798
Total charity funds		54,798	16,796

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 30 November 2017 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

Name: *Margaret Lachlan*

Name: *MARGARET LACHLAN*

Date: 7 February 2018

Company number: SC491339

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 16.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

1. Accounting Policies (continued)

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 15).

(d) Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Expenditure on charitable activities includes expenditure undertaken to further the purposes of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(f) Allocation of governance costs

Governance costs have been directly allocated to the cost of charitable activities. The allocation of governance costs is analysed in note 8.

(g) Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged monthly as follows:

	Basis
Equipment – minor on site structures	Over 12 months
Equipment – major on site structures	Over 3 years (33.33% per year)

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Taxation

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

2. Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1) to the charity's assets if it should be wound up while he is a member or within one year after he ceases to be a member.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2016: £nil). No expenses were waived by trustees in the current or prior period.

During the year one (2016: one) trustee was reimbursed expenses of £22 (2016: £172).

Donations totalling £nil (2016: £165) were given to the charity (2016: by one trustee).

4. Income from donations and legacies

	2017	2016
	£	£
Donations and membership subscriptions	43,640	88,926
Grants	85,675	29,050
Miscellaneous income	51	433
	<u>129,366</u>	<u>118,409</u>

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

5. Income from charitable activities

	2017 £	2016 £
Community Growing Project	-	158
	<u>-</u>	<u>158</u>

6. Income from other trading activities

	2017 £	2016 £
Fundraising	-	840
	<u>-</u>	<u>840</u>

7. Investment income

	2017 £	2016 £
Interest on cash deposits	-	7
	<u>-</u>	<u>7</u>

8. Allocation of governance costs

Governance costs:	2017 £	2016 £
Independent examiners remuneration		954
		<u>954</u>

Allocation of governance and other support costs:

	2017 £	2016 £
Community Growing Project	1,594	954
Total allocated	<u>1,594</u>	<u>954</u>

9. Analysis of expenditure on charitable activities

	2017 Community Growing Project £	2016 Total £
Other costs	8,178	6,082
Staffing resources	25,644	74,437
Sessional fees	31,890	13,487
Equipment, supplies & repairs	15,781	15,472
Events	4,807	3,750
Professional fees & charges	2,930	4,147
Governance costs (note 8)	1,594	954
	<u>91,364</u>	<u>118,329</u>

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

10. Net income/(expenditure) for the year

This is stated after charging:	2017 £	2016 £
Depreciation	2,449	2,449
Independent examiners fee	980	954
Independent examiners fee – under accrual in the prior year	614	-

11. Analysis of staff costs and remuneration of key management personnel

	2017 £	2016 £
Salaries and wages	30,182	-
Social security costs	1,708	-
Total staff costs	<u>31,890</u>	-
Key management personnel remuneration	<u>-</u>	-

No employees had employee benefits in excess of £60,000 (2016: Nil).

	2017 No.	2016 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>2</u>	-

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

12. Tangible Fixed Assets

	Equipment – minor on site structures £	Equipment – major on site structures £	Total £
Cost or valuation			
At 1 December 2015	1,905	5,700	7,605
Additions	756	-	756
Disposals	-	-	-
At 30 November 2016	2,661	5,700	8,361
Depreciation			
At 1 December 2015	1,425	-	559
Charge for the year	1,047	1,583	2,449
Eliminated on disposals	-	-	-
At 30 November 2016	2,472	1,583	3,008
Net book value			
At 30 November 2015	480	4,117	4,597
At 30 November 2016	189	2,217	2,406

13. Debtors

	2017 £	2016 £
Accrued income	13,178	-
	13,178	-

14. Creditors: amounts falling due within one year

	2017 £	2016 £
Other creditors and accruals	10,733	1,696
Deferred income (Note 15)	-	18,196
	10,733	19,892

15. Deferred income

	£
Balance as at 1 December 2016	18,196
Amount released to income earned from charitable activities	(18,196)
Amount deferred in year	-
Balance as at 30 November 2017	-

Deferred income in the prior year comprised People's Health Trust income of £18,196 which related to August 2016.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

16. Analysis of charitable funds

Analysis of Fund movements 2016	01/12/15 Balance b/fwd £	Income £	Expenditure £	Transfers £	30/11/16 Fund c/fwd £
Unrestricted funds					
Fixed assets	174	-	2,237	6,660	4,597
Total designated funds	174	-	2,237	6,660	4,597
General funds	2,749	8,887	6,435	-	5,201
Total unrestricted funds	2,923	8,887	8,672	6,660	9,798
Restricted funds					
SWC	3,130	4,556	7,384	-	302
Children's equipment	64	2,076	1,103	(960)	77
Sessional workers	303	9,000	7,429	-	1,874
Community hub (fire rebuilding)	7,168	14,632	12,784	(5,700)	3,317
Pond project	250	-	250	-	-
Community events	-	4,677	3,750	-	927
Path project	1,352	-	1,352	-	-
Misc. equipment	520	1,149	1,168	-	501
Shettleston Housing Association	-	74,437	74,437	-	-
Total restricted funds	12,788	110,527	109,657	(6,660)	6,998
TOTAL FUNDS	15,711	119,414	118,329	-	16,796

Analysis of Fund movements 2017	01/12/16 Balance b/fwd £	Restated Income £	Restated Expenditure £	Transfers £	30/11/17 Fund c/fwd £
Unrestricted funds					
Fixed assets	4,597	-	2,947	756	2,406
Total designated funds	4,597	-	2,947	756	2,406
General funds	5,201	15,672	15,035	-	5,838
Total unrestricted funds	9,798	15,672	17,982	756	8,244
Restricted funds					
SWC	302	500	802	-	-
Children's equipment	77	-	77	-	-
Sessional workers	1,874	20,196	15,535	-	6,535
Community hub (fire rebuilding)	3,317	-	3,137	-	-
Community events	927	3,292	3,280	-	938
Misc. equipment	501	-	-	-	501
Shettleston Housing Association	-	24,812	24,812	-	-
Voucher	-	10,000	71	-	9,929
Big Lottery	-	40,317	17,816	-	22,501
NHS	-	2,000	1,192	(756)	52
PCF	-	10,633	5,026	-	5,607
Co-op	-	1,944	1,454	-	490
Total restricted funds	6,998	113,694	73,382	-	46,554
TOTAL FUNDS	16,176	129,366	91,364	-	54,798

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

16. Analysis of charitable funds (cont)

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The fixed asset designated fund represents the net book value of the tangible fixed assets at the year end.

- b) Restricted funds comprise:

SWC – to deliver a programme of gardening themed activities for children up to 12 years' old

Children's equipment – to purchase equipment (eg, tools, outdoor equipment etc) specifically for children

Sessional workers – to pay for sessional gardening support and youth workers

Community hub (fire rebuilding) – to help rebuild our site after a fire in September 2015

Pond project – to build a pond in our wildlife garden

Community events – to deliver a programme of community events, including an annual family fun day in partnership with Shettleston Housing Association

Path project – to extend the path from our community garden to Ardgay Street

Misc equipment – to purchase equipment for general use

Shettleston Housing Association – represents staff resources made available to the project

Voucher – to spend on gardening equipment and supplies

Big Lottery - to spend community activities

NHS – for refurbishment of the kitchen

PCF - for Children's and family programme

Co-op – for volunteering expenses.

17. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	Total 2016 £
Tangible fixed assets	2,406	-	2,406	4,597	-	4,597
Debtors	-	13,178	13,178	-	-	-
Cash at bank and in hand	5,838	44,109	49,947	6,897	25,194	32,091
Creditors < 1 year	-	(10,733)	(10,733)	(1,696)	(18,196)	(19,892)
	8,244	46,554	54,798	9,798	6,998	16,796

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2017

18. Donated services

Until the 31 March 2017, the charity received staffing resources (a full time Project Coordinator and a Children and Families Worker) from Shettleston Housing Association. The value of this service to the charity on an open market basis amounts to £24,812 (£50,135 in the period ended 30th November 2016). These amounts have been included within income under donations and expenditure under charitable activities in the respective years.

19. Government grants

During the year, the charity received £40,317 (2016: nil) from the Big Lottery Fund. £17,816 was spent during the year and the balance has been carried forward for expending in 2017/18.

The charity received £10,733 (2016: nil) from the Scottish Government's People in Communities Fund (PCF).