

COMPANY NO: SC491339

CHARITY NO: SC045278

**SHETTLESTON COMMUNITY GROWING PROJECT LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2018**

SHETTLESTON COMMUNITY GROWING PROJECT LTD

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2018

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SHETTLESTON COMMUNITY GROWING PROJECT LTD

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2018

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Jane McBride Mary McLaughlin Margaret Gracie (resigned 25.10.2018) Margaret Lachlan Norman Holms George Hagan 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 Chartered Accountants 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 2018

The Trustees present their annual report and financial statements of the charity for the year ended 30 November 2018. The trustees, who are also directors of Shettleston Community Growing Project Ltd for the purposes of company law, and who served during the year and up to the date of this report, are set out on page one.

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

Change and continuity were both features of 2018. The retirement of long time project coordinator, Marion Bate, at the end of 2017 was a significant change. However, the impact was tempered by her job-share partner, Kenny McCubbin, taking over the reins full time and providing continuity going forward.

As spring approached, we were pleased to welcome back one of the freelance community gardeners who worked with us the previous season. For 2018 we trialled having one community gardener rather than two delivering all our plot-holder support and volunteering sessions and the consensus was that this worked well. In April, both freelance youth workers from last season also returned to deliver our children's activities.

Two successful funding applications made it possible for us to recruit a new part time Children and Families Worker, the post vacated by Kenny McCubbin when he became full time Project Coordinator. Following a formal recruitment process, Tom Malone joined the project at the end of June, just in time for the Smelly Welly Club's summer programme.

During the year we welcomed several new faces as plot holders, volunteers and Smelly Welly Club members as well as welcoming back many long-standing members, young and old.

Last year, we identified a major problem on site regarding significant remedial works required on the raised beds from the first phase of our project.

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Report of the Trustees for the year ended 30 November 2018

General (continued)

All the beds had seriously degraded despite a promised 20-year lifespan. A cost-effective solution had been identified towards the end of 2017 and from December through to March 2018 the Project Coordinator and a small team of dedicated volunteers carried out repair works on 37 beds. Winter 2018/19 will see similar works carried out to the remaining 13 beds.

AGM 2018 and SCGP Board

The Annual General Meeting was held on the 7th March and a total of seven members were elected to serve on the Board for the year [one Board member subsequently stood down in October]. Following the AGM, Norrie Holms and George Hagan agreed to take on the office bearer roles - of Chairperson and Treasurer respectively - for another year and the Board reappointed Jane McBride as the eighth director and Secretary.

The Board met monthly throughout the year, usually on the first Thursday of each month. The Project Coordinator provided administrative support to the Board and attended and provided a written report at all Board meetings. A financial report was presented for members' consideration at most Board meetings.

During 2018 the Board renewed its membership of the Employer Advice Service, which provides advice and guidance on employment matters. However, no issues arose that required its services.

In the spring all Board members, along with staff and freelance youth workers, took part in training on Child Protection delivered by Children First.

Staff Resources

The Project Coordinator (PC) post entered its second year of Big Lottery funding in April 2018. Following a transitional arrangement from December to March 2018, and after receiving the consent of the funders, the Board confirmed Kenny McCubbin as the full time post-holder from April onwards. The PC is the project's key post, with delegated responsibility from the Board for operational matters. The PC also gives direction to other staff and freelance workers.

People and Communities (PCF) funding for the part time Children and Families Worker post (C&FW) came to an end on the 31st March. In anticipation of this, applications were made at the end of 2017 to both the Robertson Trust and the Gannochy Trust to jointly fund the post. Both applications were successful, with the Robertson Trust making an award for three years and the Gannochy Trust for two years. Before this success was confirmed, an application was also made to PCF, which had reopened the fund for a further year. This application was also successful and while the costs for the C&FW post were not required, PCF agreed a smaller award to support the Smelly Welly Club residential holiday. Tom Malone was appointed to the C&FW post on the 26th June and has become a valued member of the team.

During 2018 the SCGP offered freelance contracts to three people to deliver community gardening and youth work activities from March through to October. Funding for this work was provided by the People's Health Trust and was fully utilised during 2018. Work is currently underway to source funding for freelance hours for 2019.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2018

Food Growing

All plots were occupied by members or were used as communal training plots. As in previous years, a four week training programme, delivered by a freelance community gardener and aimed mainly at new growers, got the season underway in March. Over the course of the year, the community gardener was on site on Tuesdays, Thursdays and Sundays to provide gardening support.

2018 gave us an unusually hot, dry summer, which meant many volunteer and staff hours were spent watering. From a produce perspective it was a mixed bag, with winners and losers thanks to the weather conditions. Potatoes fared badly producing poor, undersized crops and onions were little better. The dry weather produced lots of butterflies...and their caterpillars feasted on our cabbages, sprouts and cauliflower! Gooseberries and blackberries struggled to bulk up due to lack of rain but we had a great crop of blackcurrant, redcurrant, blueberry, apples and pears to compensate. Pumpkins, sweetcorn, turnips, leeks, broccoli and peas all did well and our experimental asparagus bed is coming along very nicely. Everything we grew was put to good use by our plot-holders, volunteers and Smelly Welly Club members so nothing went to waste.

Volunteering

We continued to offer volunteering opportunities to people who wished to get involved in our project but without the responsibility of their own plot. Timetabled volunteer sessions were held on Tuesdays, Thursdays and Sundays from April through to the end of October, led by a freelance community gardener.

Partnership working with the local Job Centre, The Arran Centre and Project Scotland brought new volunteers to the project at various times during the year. Volunteer numbers were similar to 2017's, due to many factors out with our control. However, we are committed to retaining the volunteers we already have while, at the same time, seeking different ways of engaging with new volunteers, especially younger people. Despite numbers being lower than hoped, our volunteers carried out invaluable work that kept the site in good order and helped produce bumper crops in 2018.

Members of the SCGP board, in addition to their trustee roles, continued to be committed volunteers throughout 2018, whether working on special projects like repairing the raised beds over the winter or working alongside the community gardener on summer weekends.

During the year a total of 3021 volunteer hours were worked by volunteers, board members, plot holders, neighbours and supporters on the following activities – board meetings, neighbours baking, Tuesday, Thursday and Sunday volunteering sessions, special events like the Big Lunch and the Family Fun day. At the current UK Living Wage of £8.75 per hour this volunteer labour is worth £26,443.75 to the project.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2018

Volunteering (continued)

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

"It's my wee happy place, I love being here."

"I didn't realise it was so big and so beautiful."

"It's like one big happy family, I love it."

"It's great looking back at the end of the day and thinking - I did that."

"The craic is brilliant, I sometimes think I am going to die laughing."

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 10 weeks. A total of 18 children registered with an average of 10 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 18 registered with an average of 10 attending each session.
- **Trips and special events:** SWC members got the chance to visit Tollcross Zoo and Tollcross Park as well as a trip to The Heads of Ayr Farm Park.
- **Residential holidays:** A five day residential trip to Fort William was provided by the Hopscotch charity for 12 SWC members. The children were treated to a range of activities including: a high wire climbing experience through a woodland area; a walk through some of the most scenic mountains after a ride on the chair lifts; a visit to one of the most beautiful sandy beaches. The children had a great time and enjoyed all of the trip, some wanting to stay longer.

The project continued to work with a number of local schools, which in 2018 included Eastmuir Primary, Wellshot Primary, Thorntree Primary and Eastbank Primary. Allotment gardening sessions were delivered in the school grounds by the C&FW. We also supported the schools with applications for small grants to enable them set up or improve outdoor learning within their grounds. Each of the schools' funding applications were successful. Eastmuir pupils were a regular presence on the SCGP site throughout the year and the C&FW and volunteers also carried out practical work in the school grounds and delivered sessions in class.

The SCGP has in the past struggled to engage with young people of secondary school age but since September 2018, the C&FW has been supporting a group of 6th year students from schools across the East End. The participating students are working on the Mark Scott Leadership for All Award and we are assisting them to develop a sensory garden and edibles project. This project is continuing into 2019.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2018

Children's Activities (continued)

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

*"Learning about the gardening process for different various plants including fruits and vegetables."
Jonah aged 11*

"I like the gardening and cooking." Cameron aged 11

"I like cooking the most using the plants we have grown." Thom aged 9

"I liked harvesting the potatoes." Lauren aged 8

"I like how we do lots of activities and have lots of fun." Carly aged 8

"I like learning about plants and cooking." Cianha aged 8

"I know my child is safe and having lots of fun."

"The people who run it are very friendly."

"It teaches my son about growing plants and vegetables and he gets to spend time with other kids."

"We love the fact that the children get lots of different activities and do lots of different things that keep them interested in the environment and what to eat."

"As a teacher I feel more confident leading the gardening club now as I know more about plants and when to plant them. Tom also gave me different ideas of what activities to plan (cooking, bug hunting) which the children loved."

"The children actively look forward to the sessions and understand that growing their own food is a choice they have with the SCGP. I think this is a positive outlook and will certainly give them options when they are older."

"The children have really benefitted from the hands on activities like planting, weeding and raking leaves. It has also been good for the children to learn about vegetables, where they come from and how to identify different types."

Special Events, Visits & Other Noteworthy Happenings

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. Unfortunately, the fine summer weather had come to an end well beforehand and it rained heavily all day. Despite this, over 250 people attended and thoroughly enjoyed the activities on offer.
- **Pizza Days:** We had three Pizza days this year, one for volunteers in June and two for Smelly Welly club members and parents, one in May and one later on in the year in October. As always, when pizza is on the menu they are always well attended and these one were no exception. Everyone enjoyed the pizza and freshly made apple and pear juice from the Smelly Welly Club's apple press.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2018

Special Events, Visits & Other Noteworthy Happenings (continued)

- **Corporate volunteering events:** Two corporate volunteering events were held during 2018, one for Esure Insurance who kindly donated £250 to the project and one for Direct Line Insurance who donated bird seed, compost and gloves. Both volunteering parties carried out lots of maintenance on the site from painting raised beds to weeding in wild garden and community garden. Both parties were treated to pizza from our pizza oven which they all thoroughly enjoyed. All events received excellent feedback from participants, all saying they wanted to return to carry out more volunteering onsite.
- **Scottish Land Commission:** In February our project featured in a film produced by the Scottish Land Commission to illustrate the positive impact of bringing vacant and derelict land back into use for the community. Our Treasurer gamely agreed to be spokesperson and made a very fine job of it indeed.
The film can be viewed on: <https://www.youtube.com/watch?v=GRAH5Cp2Af0>
- **Visitors:** We welcomed several visitors to our site during 2018, mainly community gardening projects at various stages of development wishing to learn from our experience. Representatives from the **Hibernian Foundation** made the journey from Edinburgh and unexpectedly and very kindly made a donation to our funds as a thank you for the time our staff and Board members spent with them. Staff from the **James Hutton Institute** came all the way from Aberdeen, to survey us regarding food security – and also made a donation to our funds! (While we are always grateful for donations, we are happy to help any group that shares our commitment to community growing – free of charge!) As a project that benefits from National Lottery funding, we were pleased to welcome the chief executive of **Camelot**, who was on a fact finding trip around the UK to see what Lottery funding meant in practice. On a glorious summer's day our site could not have looked any better and the Camelot team was suitably impressed.

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 in 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 were as follows:

- Child Protection training: delivered by Children First and attended by Board members, Project Coordinator and freelance youth workers
- Supervising Staff training: delivered by Civitas and attended by the Project Coordinator

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 'in kind' support by hosting its two staff members and providing payroll administration. The Association's Community Engagement and Support Manager provided ongoing development support and also line management of the SCGP's staff. The Association also contributed financially to the Family Fun Day.

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Report of the Trustees for the year ended 30 November 2018

Partnerships (continued)

Links with Tollcross Housing Association were 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, East End Carers, Fuse Youth Café, The Arran Centre, Project Scotland, Forestry Commission, RSPB Scotland, Marks & Spencer, Tesco Parkhead and Shettleston, Froglife, TCV, NHSGGC, Budhill allotments, Volunteering Matters.

Funders and Donors

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 Big Lottery for funding our Project Coordinator and supporting our volunteering activities and to the Robertson Trust and the Gannochy Trust, co-funders of our Children and Families Worker. The People's Health Trust funded our freelance community gardener and youth workers throughout 2018, having agreed to extend the original funding period by six months. The Scottish Government's People and Communities Fund (PCF) paid for youth worker hours and food at our children's residential holiday, which was in turn provided by the Hopscotch Charity.

Specific projects or activities carried out during the year were funded by a number of different organisations. NHS provided cooking materials and supplies for the Smelly Welly Club, Glasgow City Council's Area Budget gave us clothing and PPE, also for the Smelly Welly Club.

In addition to those previously mentioned, Welding Engineers, the Co-op, Tesco Parkhead, Asda Shettleston, Action Earth, Volunteering Scotland, and the CEO of Camelot 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.

Financial Review

The Statement of Financial Activities shows a deficit of £1,462 (2017: surplus of £38,002) and net funds stand at £53,336 (2017: £54,798). The main reason for the deficit was spend incurred in repairing the raised beds early in 2018. The Board agreed to commit some of the income from the Multilotto award (received in November 2017) for this necessary work.

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' policy is to maintain at least 3 months running costs at all times, this equates to £900. Currently, general reserves (unrestricted funds less amounts designated) stand at £3,251 which is above the target level.

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).

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2018

Trustees' responsibilities in relation to the financial statements (continued)

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 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:


Date: 01 03 19.



SHETTLESTON COMMUNITY GROWING PROJECT LTD

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SHETTLESTON COMMUNITY GROWING PROJECT LTD FOR THE YEAR ENDED 30 NOVEMBER 2018

I report on the accounts of the charity for the year ended 30 November 2018, which are set out on pages 11 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: 4 March 2019

SHETTLESTON COMMUNITY GROWING PROJECT LTD
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 NOVEMBER 2018
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £
Income and endowments from:							
Donations and legacies	4	6,229	73,474	79,703	15,672	113,694	129,366
Other incoming resources	5	217	-	217	-	-	-
Total Income		6,446	73,474	79,920	15,672	113,694	129,366
Expenditure on:							
Charitable activities	7	12,468	68,914	81,382	17,982	73,382	91,364
Total Expenditure		12,468	68,914	81,382	17,982	73,382	91,364
Net (expenditure)/income		(6,022)	4,560	(1,462)	(2,310)	40,312	38,002
Transfers between funds		1,827	(1,827)	-	756	(756)	-
Net movement in funds		(4,195)	2,733	(1,462)	(1,554)	39,556	38,002
Funds reconciliation							
Total Funds brought forward	13	8,244	46,554	54,798	9,798	6,998	16,796
Total Funds carried forward	13	4,049	49,287	53,336	8,244	46,554	54,798

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 2018


	Note	Total Funds 2018 £	Total Funds 2017 £
Fixed assets:			
Tangible assets	10	798	2,406
Total Fixed Assets		<u>798</u>	<u>2,406</u>
Current assets:			
Debtors	11	7,890	13,178
Cash at bank and in hand		59,310	49,947
Total Current Assets		<u>67,200</u>	<u>63,125</u>
Liabilities:			
Creditors falling due within one year	12	(14,662)	(10,733)
Net Current Assets		<u>52,538</u>	<u>52,392</u>
Net Assets		<u>53,336</u>	<u>54,798</u>
The funds of the charity:			
Restricted income funds	13	49,287	46,554
Unrestricted funds	13	4,049	8,244
Total Charity Funds		<u>53,336</u>	<u>54,798</u>

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 2018 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:


 Date: 01 03 19

Name: N. Holmes

Company number: SC491339

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2018

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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 13.

(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 charity 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.

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.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2018

1. Accounting Policies (continued)

(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 6.

(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)

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) 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.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2018

1. Accounting Policies (continued)

(j) 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.

(k) Pensions

The charity pays contributions of 3% into employee's personal pension schemes. Details of the contributions are included within note 9.

The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) 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.

(m) 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 (2017: £nil). No expenses were waived by trustees in the current or prior period.

During the year no (2017: one) trustees were reimbursed expenses (2017: £22).

There were no trustee donations given to the charity during the year (2017: £nil).

4. Income from donations and legacies

	2018	2017
	£	£
Donations and membership subscriptions	6,229	43,640
Grants	70,199	85,675
Miscellaneous income	3,275	51
	<u>79,703</u>	<u>129,366</u>

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2018

5 . Other incoming resources

	2018 £	2017 £
Refund	217	-
	<u>217</u>	<u>-</u>

6. Allocation of governance costs

Governance costs:	2018 £	2017 £
Independent examiners remuneration	976	1,594
	<u>976</u>	<u>1,594</u>

Allocation of governance and other support costs:

	2018 £	2017 £
Community Growing Project	976	1,594
Total allocated	<u>976</u>	<u>1,594</u>

7. Analysis of expenditure on charitable activities

	2018 Community Growing Project £	2017 Total £
Other costs	6,866	8,718
Staffing resources	1,174	25,644
Wages and salaries	41,678	31,890
Sessional fees	13,774	15,781
Equipment, supplies & repairs	13,822	4,807
Events	3,092	2,930
Governance costs (note 6)	976	1,594
	<u>81,382</u>	<u>91,364</u>

8. Net income/(expenditure) for the year

This is stated after charging:	2018 £	2017 £
Depreciation	3,654	2,449
Independent examiners fee	976	1,594
	<u>4,630</u>	<u>4,043</u>

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

	2018 £	2017 £
Salaries and wages	38,201	30,182
Social security costs	3,656	1,708
Pension costs	361	-
Total staff costs	<u>42,218</u>	<u>31,890</u>
Key management personnel remuneration	<u>-</u>	<u>-</u>

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2018

9. Analysis of staff costs and remuneration of key management personnel (continued)

The charity made £361 of contributions to employee's personal pension schemes (2017: Nil). For more information about the pension contributions refer to note 1(j).

No employees had employee benefits in excess of £60,000 (2017: Nil).

	2018	2017
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	2	2

10. Tangible Fixed Assets

	Equipment – minor on site structures £	Equipment – major on site structures £	Total £
Cost or valuation			
At 1 December 2017	2,661	5,700	8,361
Additions	2,046	-	2,046
Disposals	-	-	-
At 30 November 2018	4,707	5,700	10,407
Depreciation			
At 1 December 2017	2,472	3,483	5,955
Charge for the year	1,754	1,900	3,654
Eliminated on disposals	-	-	-
At 30 November 2018	4,226	5,383	9,609
Net book value			
At 30 November 2017	189	2,217	2,406
At 30 November 2018	481	317	798

11. Debtors

	2018	2017
	£	£
Accrued income	7,890	13,178
	7,890	13,178

12. Creditors: amounts falling due within one year

	2018	2017
	£	£
Other creditors and accruals	14,662	10,733
	14,662	10,733

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2018

13. Analysis of charitable funds

Analysis of Fund movements 2017	01/12/16 Balance b/fwd £	Income £	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	-	939
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	(756)	46,554
TOTAL FUNDS	16,176	129,366	91,364	-	54,798

Analysis of Fund movements 2018	01/12/17 Balance b/fwd £	Income £	Expenditure £	Transfers £	30/11/18 Fund c/fwd £
Unrestricted funds					
Fixed assets	2,406	-	3,654	2,046	798
Total designated funds	2,406	-	3,654	2,046	798
General funds	5,838	6,446	8,814	(219)	3,251
Total unrestricted funds	8,244	6,446	12,468	1,827	4,049
Restricted funds					
SWC	-	5,000	3,542	1,000	2,458
Sessional workers	6,535	4,065	13,060	2,460	-
Children & families worker	-	18,000	9,061	-	8,939
Community events	939	3,275	3,065	-	1,149
Misc. equipment	501	250	663	(88)	-
Voucher	9,929	-	1,780	(1,687)	6,462
Big Lottery	22,501	41,624	36,405	(2,200)	25,520
NHS	52	-	-	(52)	-
PCF	5,607	1,260	848	(1,260)	4,759
Co-op	490	-	490	-	-
Total restricted funds	46,554	73,474	68,914	(1,827)	49,287
TOTAL FUNDS	54,798	79,920	81,382	-	53,336

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2018

13. Analysis of charitable funds (continued)

- 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.

Children and Families Worker – to spend on staff resources for the project.

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

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 on community activities.

NHS – for refurbishment of the kitchen.

PCF – for Children's and family programme.

Co-op – for volunteering expenses.

- c) Transfers comprise:

SWC – the Big Lottery underspend to be used for community activities and the PCF grant to be used for food for the summer residential.

Sessional workers – the Big Lottery underspend to be used for sessional youth workers for community activities and the PCF grant to be used for two youth workers for the summer residential.

Misc. equipment – a fixed asset addition in the year and the NHS grant to be used for the purchase of kitchen supplies.

Voucher – fixed asset additions in the year.

Big Lottery – the underspend for the year, this has been allocated to the SWC and Sessional workers fund.

NHS – allocated to the misc. equipment fund for kitchen supplies.

PCF – allocated to the SWC and Sessional workers fund.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2018

14. Net assets over funds

2017	Unrestricted Funds £	Restricted Funds £	Total 2017 £
Fixed assets	2,406	-	2,406
Debtors	-	13,178	13,178
Bank & Cash	5,838	44,109	49,947
Creditors due < 1 year	-	(10,733)	(10,733)
	<u>8,244</u>	<u>46,554</u>	<u>54,798</u>

2018	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Fixed assets	798	-	798
Debtors	-	7,890	7,890
Bank & Cash	3,251	56,059	59,310
Creditors due < 1 year	-	(14,662)	(14,662)
	<u>4,049</u>	<u>49,287</u>	<u>53,336</u>

15. Government grants

During the year, the charity received £41,624 (2017: £40,317) from the Big Lottery Fund. £36,405 was spent during the year and the balance has been carried forward for expending in 2018/19.

The charity received £1,260 (2017: £10,733) from the Scottish Government's People in Communities Fund (PCF). £848 was spent during the year and £1,260 transferred, the balance has been carried forward for expending in 2018/19.