

COMPANY NO: SC491339

CHARITY NO: SC045278

**SHETTLESTON COMMUNITY GROWING PROJECT LTD
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019**

SHETTLESTON COMMUNITY GROWING PROJECT LTD
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2019

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SHETTLESTON COMMUNITY GROWING PROJECT LTD

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2019

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Jane McBride Mary McLaughlin 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 2019

The Trustees present their annual report and financial statements of the charity for the year ended 30 November 2019. 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.

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

Both Kenny McCubbin and Thomas Malone continued their roles as Project Coordinator and Children and Families worker in 2019, for what was going to be a busy year.

As spring approached, we welcomed a new freelance community gardener to the project. Mandy Evans Ewing worked with our volunteers and ploholders throughout the year until her contract ended in October. It was all change in our Smelly Welly Club as well with both Freelance youth workers Suzanne Baxter and Stacey Keay returning for another year. Sadly Stacey Keay left the project after a short time to take up a post in another Glasgow project. After advertising for another Freelance Youth worker we were pleased to welcome Laura Michael on board. Laura had lots of experience of working with kids and fitted into the project well.

During the year we welcomed some new plot holders, volunteers and Smelly Welly Club members as well as welcoming back many long standing members, young and old, a great sign that they liked the project the previous year.

In 2017 we identified a major problem on site regarding significant remedial works required on the raised beds from the first phase of our project. That winter volunteers carried out repair work to 37 raised beds we are pleased to report that in winter 2018/19 we completed the repair work to the remaining 13 raised beds. Hopefully this repair work will give the raised beds another 10 + years lifespan. Similar work is needed on the wood surrounding the soft fruit areas and this will be started by our volunteers in 2020.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2019

General (continued)

In August we lost a great asset to the project, Thomas Malone our children and families worker, who left us to start a new exciting chapter in his life, running a horticulture project for young adults in Cupar. Fortunately, SWC youth worker Laura agreed to step in and fill Tom's shoes as the new Children and Families worker.

AGM 2019 and SCGP Board

The Annual General Meeting was held on 6th March and a total of six members were elected to serve on the Board for the year. 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 re-appointed Jane McBride as the seventh 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. At various points in the year a written financial report was submitted for the board's consideration and bank statements were readily available for scrutiny.

During 2019 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.

Staff Resources

The Project Coordinator (PC) post entered its third and final year of National Lottery funding in April 2019, with Kenny McCubbin continuing in the role. 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.

The Children and Families Worker post (C&FW) continued into 2019 with joint funding from the Robertson Trust and the Gannochy Trust. Post-holder, Thomas Malone continued his great work with all the local schools as well as overseeing the day to day running of the Smelly Welly Club. After Thomas left the project in August 2019, Laura Michaels became the new C&FW from October, with a contract until June 2020.

During 2019, from March through to October, the SCGP offered freelance work to three people to deliver community gardening and youth work activities. The youth work is funded by Children in Need for three years until October 2022 and the community gardening by the National Lottery Awards for All for one year until April 2020.

Food Growing

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

2019 was an unusual growing season, with varied weather patterns across Scotland. Glasgow had longer spells of rain at the beginning of the growing season followed by mixed spells of very dry weather and short periods of rain - the complete opposite of 2018. From a produce perspective, it was again a mixed bag, with the weather conditions making winners and losers. Potatoes and onions fared quite badly, producing poor, undersized crops.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2019

Food Growing (continued)

Blueberries struggled to bulk up due to lack of rain but we had a great crop of blackcurrants, redcurrant, apples and pears. Pumpkins, turnips, carrots, leeks, broccoli, cabbage, Brussels sprouts and peas all did well and our experimental asparagus bed, now on its second year, is coming along very nicely and should (fingers crossed) provide a good supply of asparagus in 2020. Our polytunnel also produced a great crop of tomatoes, peppers (sweet and hot), chillies, cucumbers and - new for this year - some Gala melons. Everything we grew was put to good use by our plot-holders, volunteers and Smelly Welly Club members or used at various events we had throughout the year.

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, Wednesdays and Sundays from April through to the end of October, led by a freelance community gardener.

Partnership working with the NHS, Glasgow Supported Employment, East End Carers, Say Women, the Arran Centre and local jobcentre brought new volunteers to the project at various times during the year. Volunteer numbers were a bit lower than 2018, again due to many factors outwith 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. Some great partnership work and potential sources for volunteers have been identified for 2020 and we are hopeful that numbers will increase. 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 2019.

Members of the SCGP board, in addition to their trustee roles, continued to be committed volunteers throughout 2019, whether working on special projects like repairing the raised beds over the winter or working alongside the community gardener on summer weekends or helping at special events and the annual Family Fun day.

During the year a total of 2117 volunteer hours were worked by volunteers, board members, ploholders, neighbours and supporters on the following activities – board meetings, neighbours baking, Tuesday, Wednesday and Sunday volunteering sessions, special events like the Big Lunch and the Family Fun day. At the current UK Living Wage of £9.00 per hour this volunteer labour is worth £19,053 to the project.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2019

Volunteering (continued)

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

***Volunteers:** "I love coming to the allotments to volunteer, everyone treats me like an adult and don't talk to me like a child. I have learned lots and now even have my own plot."
"I have become more confident since coming to the growing project and I now volunteer at the Royal Infirmary in Glasgow but I still attend the allotments on a Sunday to volunteer."*

"It's a brilliant laugh and I learn so much. It has been great to get out of the house and come to a project and see the difference that I am making."

***Training and support:** "I didn't know anything about how to grow food before coming to the food growing sessions, I have learned a lot and hopefully I will be able to put it to good use. All the staff and plot holders are so helpful and no question is ever a daft question".*

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 17 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 19 registered with an average of 11 attending each session.
- **Trips and special events:** SWC members got the chance to visit Tollcross Zoo, Tollcross Park and Baltic street adventure playground.
- **Residential holiday:** A three-day youth hostel trip was provided by Hostelling Scotland that allowed us to take ten young people on a trip to Aviemore youth hostel. Whilst there they got to explore Loch an Eilein, Loch Morlich and the Cairngorm Mountains. They also managed to squeeze in a trip to the Highland Wildlife Park where they saw lots of amazing wildlife.
- **Glasgow Children's Holiday Food Programme:** Thanks to funding from Glasgow City Council we were able to provide hot meals to Smelly Welly Club members during the school holiday period(s). School holidays always put a strain on families already coping with financial pressures and this allowed us to make sure that everyone at the club enjoyed a nutritional hot meal that day, with excess food being given away to families at the end of the session.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2019

Children's Activities (continued)

- **Lowering age for Smelly Welly Club:** After feedback from Smelly Welly Club members and parents the board took the decision this year to lower that age for joining from 8 years to 7 years and although it is too early to say what impact this will have on the club membership, early signs are promising.

The project continues its work with a number of local schools, which in 2019 included St Paul's Primary, Wellshot Primary, St Timothy's Primary, Thorntree Primary and Eastbank Primary. Allotment gardening sessions were delivered in the school grounds by the C&FW and this will continue as we go into 2020. Our work with Eastmuir Primary additional support needs school continued again in 2019 with lots of work being done at school grounds and at their raised beds in our project. With new teachers joining the school and old teachers leaving in 2019 it has meant going back to basics with the staff again.

In 2019 we started work with local child nurseries and this has proven to be very successful. Staff and children made great use of the facilities we have at the project, whilst at the same time learning valuable growing skills that they can use at the raised beds in their own premises.

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

SWC member(s): "I love coming to the club and learning how to grow stuff."

"I think it's brilliant and a great laugh. I love looking for frogs in the pond and eating the food that we cook."

"I love all the staff, they are brilliant and really look after us."

SWC parent: "Skye loves the Smelly Welly Club, she cannot wait to go every week as there is always something new to do. All the staff are lovely. Skye learns something new every time she is there and her confidence has improved in the time she has been there. I can't thank them enough."

Kirktonholme Nursery : "Children are more interested in growing", " Our children are just more happy and excited when going to the allotments/doing growing", "Team go over and above", " Our children and staff are more aware of planting, growing and taking care of nature".

Primary schools: "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."

"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 etc) which the children loved!"

The children were starting to feel a lot more responsible for the garden and took more and more initiative week by week."

Special Events, Visits & Other Noteworthy Happenings

We enjoyed several special events over the year:

- **Big Lunch:** In July we celebrated our volunteers by taking part in the Big Lunch, to which all volunteers and their families were invited. It was a great day with a great turnout.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2019

Special Events, Visits & Other Noteworthy Happenings (continued)

- **Family Fun Day:** July's other highlight was our Family Fun Day, run in partnership with Shettleston Housing Association. The weather was nowhere as bad as in 2018 and although we had a bit of drizzle in the morning it turned out to be a fine afternoon with over 300 people coming through our gates to enjoy all the activities we had on offer. Thanks to our Children in Need funding, Pudsey Bear was around all day to greet visitors.
- **Picnic in the Garden:** In August we hosted a picnic in the community garden for the children and staff from Kirktonholme Nursery with whom we worked throughout the year. This was an opportunity for the children who were leaving the nursery to start primary school to visit us once again and enjoy home-made pizza and apple juice and to take part in lots of fun games. We were all sad to see them leave but will hopefully welcome them back as SWC members in due course!
- **Corporate Volunteering Events:** Four corporate volunteering events were held during 2019, one for Direct Line volunteers and the other for QBE volunteers, both of which had volunteered at the Growing Project before. We welcomed new volunteers from Dewar's and Boots to the site also. The volunteering parties carried out lots of maintenance on the site, from painting raised beds to seed planting and weeding in the wildlife garden and community garden. All events received excellent feedback, with participants all saying they will return to carry out more volunteering onsite in 2020.
- **Landward and Radio Scotland:** In August our project featured in a film produced by the BBC Series Landward and BBC Radio Scotland to illustrate the positive impact of bringing vacant and derelict land back into use for the community. This was a great opportunity to showcase the work that we do with plot holders and volunteers at the project on national TV and radio.
- **Children In Need:** This year some Smelly Welly Club members were offered to attend the amazing fundraising event at BBC Scotland studios. 3 club members and a member of staff attended and had an absolutely brilliant time and got to witness first-hand what goes into making the show.
- **Volunteer Trip:** In August our volunteers enjoyed an amazing trip to Loch Katrine for a trip on the steam ship Sir Walter Scott, followed by a trip into Callander for a bite to eat. This trip was a great success and the weather was kind to us on that day.
- **Action Earth – Volunteering Matters:** Our project was chosen to feature in Action Earth's 1,000,000 hours of volunteering celebrations and both an SCGP volunteer and a Smelly Welly Club member were featured in all of Action Earth's publicity. It has been a great journey with this amazing organisation who provide much needed funding for lots of groups in the UK.
- **Visitors:** We welcomed lots of visitors to our site during 2019, mainly community gardening projects at various stages of development, wishing to learn from our experience. **Grow 73** from Rutherglen and **NHS Restart project** are in the early stages of allotment development and took away lots of our ideas. We were also visited by 35 landscape architecture students and their lecturers from **Edinburgh University** who were looking for ideas to help with their designs for Granton Walled Garden in Edinburgh. Finally, we hosted a visit for delegates to the **UK Community Foundations** conference that took place in Glasgow in September and everyone was impressed with our site and the various activities we are delivering.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2019

Training

Over the course of the year the SCGP organised and delivered its own training for ploholders and volunteers. 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 was as follows:

- First Aid Training: delivered by Tollcross Advice and Learning Centre and attended by volunteers.

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.

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 and nurseries, Glasgow City Council, Glasgow Community Safety Services, East End Carers, The Arran Centre, Project Scotland, Forestry Commission, RSPB Scotland, Tesco Parkhead and Shettleston, Froglife, TCV, NHSGCC, Budhill allotments, Wellhouse Allotments, Volunteering Matters, NHS Restart and Baltic Street Adventure Playground.

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 **National Lottery Community Fund** 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 Lottery's **Awards for All** programme funded our freelance community gardener in 2019 and **Children in Need** is funding our two freelance youth workers for three years from April 2019.

Specific projects or activities carried out during the year were funded by a number of different organisations. Glasgow City Council Holiday Food program allowed us to provide hot meals for members of The Smelly Welly Club throughout the holiday period(s) and funding from the Area Budget for Minibus Hire to allow us to take Smelly Welly Members on a trip to Aviemore Youth Hostel, funded by the Scottish Youth Hostel Association.

In addition to those previously mentioned, the Welding Engineers, Co-op, Tesco Parkhead, Asda Shettleston, Action Earth, and Volunteering Scotland also supported the project throughout 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 2019

Financial Review

The Statement of Financial Activities shows a surplus of £7,890 (2018: deficit of £1,462) and net funds stand at £61,226 (2018: £53,336).

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 - excluding any staffing costs - at all times and this equated to £900, which has been the policy for a number of years. Currently, general reserves (unrestricted funds less amounts designated) stand at £1,893, which is reflective of a period of planned additional spend over the past two years in connection with the essential repairs referred to in the Trustee's report. The Board will revisit its reserves policy over the next year with a view to establishing if the amount needs to be increased going forward.

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 of the incoming resources and application of resources, including the income and expenditure, of the charity 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 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.

SHETTLESTON COMMUNITY GROWING PROJECT LTD

Report of the Trustees for the year ended 30 November 2019

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) 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:

Margaret Lachlaxi.....

Name: MARGARET LACHLAXI

Date: 27 Feb 2020

M. M. McLaughlin.....

Name: MARY M'LAUGHLIN

27/2/2020

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SHETTLESTON
COMMUNITY GROWING PROJECT LTD FOR THE YEAR ENDED 30 NOVEMBER 2019**

I report on the accounts of the charity for the year ended 30 November 2019, which are set out on pages 12 to 21.

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.

J Simpson

Jenny Simpson BSc (Hons) FCA DChA

Wylie & Bisset LLP

Chartered Accountants

168 Bath Street

Glasgow

G2 4TP

Date: *28 February 2020*

SHETTLESTON COMMUNITY GROWING PROJECT LTD
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 NOVEMBER 2019
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	As Restated Unrestricted Funds 2018 £	As Restated Restricted Funds 2018 £	Total Funds 2018 £
Income and endowments from:							
Donations and legacies	4	3,038	89,469	92,507	6,229	73,474	79,703
Other incoming resources	5	-	-	-	217	-	217
Total Income		3,038	89,469	92,507	6,446	73,474	79,920
Expenditure on:							
Charitable activities	7	8,871	75,746	84,617	9,955	71,427	81,382
Total Expenditure		8,871	75,746	84,617	9,955	71,427	81,382
Net (expenditure)/income		(5,833)	13,723	7,890	(3,509)	2,047	(1,462)
Transfers between funds		1,164	(1,164)	-	1,827	(1,827)	-
Net movement in funds		(4,669)	12,559	7,890	(1,682)	220	(1,462)
Funds reconciliation							
Total Funds brought forward	13	4,049	49,287	53,336	8,244	46,554	54,798
Prior year adjustment	16	2,513	(2,513)	-	-	-	-
Total funds brought forward as restated	13	6,562	46,774	53,336	8,244	46,554	54,798
Total Funds carried forward	13	1,893	59,333	61,226	6,562	46,774	53,336

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 2019

	Note	Total Funds 2019 £	As Restated Total Funds 2018 £
Fixed assets:			
Tangible assets	10	381	798
Total Fixed Assets		381	798
Current assets:			
Debtors	11	2,982	7,890
Cash at bank and in hand		68,191	59,310
Total Current Assets		71,173	67,200
Liabilities:			
Creditors falling due within one year	12	(10,328)	(14,662)
Net Current Assets		60,845	52,538
Net Assets		61,226	53,336
The funds of the charity:			
Restricted income funds	13	59,333	46,774
Unrestricted funds	13	1,893	6,562
Total Charity Funds		61,226	53,336

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 2019 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
 Date: 27/FEB/2020

.....
 Name: MARY McWAUGHWIN
 27/2/2020

Company number: SC491339

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2019

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), 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 2019

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 2019

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 (2018: £nil). No expenses were waived by trustees in the current or prior period.

During the year no (2018: nil) trustees were reimbursed expenses (2018: £nil).

There were no trustee donations given to the charity during the year (2018: £nil).

4. Income from donations and legacies

	2019	2018
	£	£
Donations and membership subscriptions	3,038	6,229
Grants	85,990	70,199
Miscellaneous income	3,479	3,275
	<u>92,507</u>	<u>79,703</u>

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2019

5 . Other incoming resources

	2019 £	2018 £
Refund	-	217
	<u>-</u>	<u>217</u>

6. Allocation of governance costs

Governance costs:	2019 £	2018 £
Independent examiners remuneration	1,030	976
	<u>1,030</u>	<u>976</u>

Allocation of governance and other support costs:

	2019 £	2018 £
Community Growing Project	1,030	976
Total allocated	<u>1,030</u>	<u>976</u>

7. Analysis of expenditure on charitable activities

	2019 Community Growing Project £	2018 Total £
Other costs	4,118	6,866
Staffing resources	694	634
Wages and salaries	52,006	42,218
Sessional fees	13,123	13,774
Equipment, supplies & repairs	7,297	13,822
Events	6,349	3,092
Governance costs (note 6)	1,030	976
	<u>84,617</u>	<u>81,382</u>

8. Net income/(expenditure) for the year

This is stated after charging:	2019 £	2018 £
Depreciation	1,237	3,654
Independent examiners fee	<u>1,030</u>	<u>976</u>

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

	2019 £	2018 £
Salaries and wages	47,499	38,201
Social security costs	4,123	3,656
Pension costs	384	361
Total staff costs	<u>52,006</u>	<u>42,218</u>
Key management personnel remuneration	<u>-</u>	<u>-</u>

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2019

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

The charity made £384 of contributions to employee's personal pension schemes (2018: £361). For more information about the pension contributions refer to note 1(k).

No employees had employee benefits in excess of £60,000 (2018: Nil).

	2019	2018
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>2</u>	<u>2</u>

10. Tangible Fixed Assets

	Equipment – minor on site structures £	Equipment – major on site structures £	Total £
Cost or valuation			
At 1 December 2018	4,707	5,700	10,407
Additions	820	-	820
Disposals	-	-	-
At 30 November 2019	<u>5,527</u>	<u>5,700</u>	<u>11,227</u>
Depreciation			
At 1 December 2018	4,226	5,383	9,609
Charge for the year	920	317	1,237
Eliminated on disposals	-	-	-
At 30 November 2019	<u>5,146</u>	<u>5,700</u>	<u>10,846</u>
Net book value			
At 30 November 2018	<u>481</u>	<u>317</u>	<u>798</u>
At 30 November 2019	<u>381</u>	<u>-</u>	<u>381</u>

11. Debtors

	2019	2018
	£	£
Accrued income	<u>2,982</u>	<u>7,890</u>
	<u>2,982</u>	<u>7,890</u>

12. Creditors: amounts falling due within one year

	2019	2018
	£	£
Other creditors and accruals	<u>10,328</u>	<u>14,662</u>
	<u>10,328</u>	<u>14,662</u>

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2019

13. Analysis of charitable funds

Analysis of Fund movements 2018	01/12/17 Balance b/fwd £	Income £	As restated Expenditure £	Transfers £	As restated 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	(6,301)	(219)	5,764
Total unrestricted funds	8,244	6,446	(9,955)	1,827	6,562
Restricted funds					
Children & families worker	-	18,000	(9,061)	-	8,939
Community events	939	3,275	(3,065)	-	1,149
Co-op	490	-	(490)	-	-
Misc. equipment	501	250	(663)	(88)	-
National Gardening Voucher	9,929	-	(1,780)	(1,687)	6,462
National Lottery	22,501	41,624	(36,405)	(2,200)	25,520
NHS	52	-	-	(52)	-
PCF	3,769	1,260	(2,513)	(1,260)	1,256
Sessional workers	8,373	4,065	(13,908)	2,460	990
SWC	-	5,000	(3,542)	1,000	2,458
Total restricted funds	46,554	73,474	(71,427)	(1,827)	46,774
TOTAL FUNDS	54,798	79,920	(81,382)	-	53,336

Analysis of Fund movements 2019	As restated 01/12/18 Balance b/fwd £	Income £	Expenditure £	Transfers £	30/11/19 Fund c/fwd £
Unrestricted funds					
Fixed assets	798	-	(1,237)	820	381
Total designated funds	798	-	(1,237)	820	381
General funds	5,764	3,038	(7,634)	344	1,512
Total unrestricted funds	6,562	3,038	(8,871)	1,164	1,893
Restricted funds					
Children & families worker	8,939	18,000	(14,873)	-	12,066
Community events	1,149	3,479	(3,338)	1,323	2,613
National Gardening Voucher	6,462	-	(2,835)	(820)	2,807
National Lottery	25,520	46,044	(37,877)	(5,659)	28,028
PCF	1,256	(1,256)	-	-	-
Sessional workers	990	16,715	(12,238)	-	5,467
SWC	2,458	4,487	(3,310)	600	4,235
Volunteer Expenses	-	2,000	(1,275)	3,392	4,117
Total restricted funds	46,774	89,469	(75,746)	(1,164)	59,333
TOTAL FUNDS	53,336	92,507	(84,617)	-	61,226

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2019

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:

Children and Families Worker – staff costs funded by Robertson Trust and Gannochy Trust.

Community events – income from various funders/sources to support a variety of community activities.

Co-op – for volunteering expenses.

Misc. equipment – to purchase equipment for general use.

National Gardening Voucher – to spend on equipment and supplies.

National Lottery – funding for project coordinator costs, volunteering activities and gardening support.

NHS – for refurbishment of the kitchen.

PCF – funding for children’s activities fully utilised by March 2019.

Sessional workers – funding to deliver gardening support and youth work.

SWC – income from various funders/sources for children’s club activities and equipment.

Volunteer expenses – income from various funders/sources to support volunteering activities.

- c) Transfers comprise:

National Lottery – There was an underspend in the National Lottery Community Fund award for 2017/18 and for 2018/19. With the agreement of the funder, the 2017/18 underspend was allocated to volunteer expenses and to the SWC. For 2018/19, the funder agreed the underspend should be allocated to community events, specifically for the Family Fun Day.

Voucher – fixed asset additions in the year.

14. Net assets over funds

	2018	As Restated Unrestricted Funds	As Restated Restricted Funds	Total 2018
	£	£	£	£
Fixed assets	798	-	-	798
Debtors	-	7,890	7,890	7,890
Bank & Cash	5,764	53,546	59,310	59,310
Creditors due < 1 year	-	(14,662)	(14,662)	(14,662)
	<u>6,562</u>	<u>46,774</u>	<u>53,336</u>	<u>53,336</u>

SHETTLESTON COMMUNITY GROWING PROJECT LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2019

14. Net assets over funds (continued)

2019	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Fixed assets	381	-	381
Debtors	-	2,982	2,982
Bank & Cash	1,512	66,679	68,191
Creditors due < 1 year	-	(10,328)	(10,328)
	<u>1,893</u>	<u>59,333</u>	<u>61,226</u>

15. Government grants

During the year, the charity received £46,044 (2018: £41,624) from the National Lottery Fund. £37,877 was spent during the year and £5,659 transferred, the balance has been carried forward for expending in 2019/20.

The charity received £nil (2018: £1,260) from the Scottish Government's People in Communities Fund (PCF). There was no expenditure on this fund during the year. The 16/17 underspend was transferred back to the funder, therefore the carried forward balance is £nil.

16. Prior year adjustment

On preparation of the financial statements it became apparent there was a discrepancy in the restricted fund balance of PCF and Sessional workers in the 2016/17 accounts. As a result, a prior year adjustment has been processed in 2016/17 and 2017/18 to correct this. The impact of the adjustment in 2017/18 accounts was an increase of £2,513 in the unrestricted funds carried forward and a decrease in restricted funds of £2,513.