

REGISTERED COMPANY NUMBER: SC491339 (Scotland)
REGISTERED CHARITY NUMBER: SC045278

**Report of the Trustees and
Financial Statements for the Year Ended 30 November 2020
for
Shettleston Community Growing Project**



Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

Shettleston Community Growing Project

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Shettleston Community Growing Project

**Reference and Administrative Details
for the Year Ended 30 November 2020**

TRUSTEES	N Holms Chairperson G Hagan Treasurer M Lachlan J McBride M McLaughlin K Paxton (appointed 5.3.20) D Adams G Baldwin
COMPANY SECRETARY	J McBride
REGISTERED OFFICE	65 Pettigrew Street Glasgow G32 7XR
REGISTERED COMPANY NUMBER	SC491339 (Scotland)
REGISTERED CHARITY NUMBER	SC045278
INDEPENDENT EXAMINER	Brett Nicholls Associates 63 Ruthven Lane Glasgow G12 9BG
BANKERS	Co-operative Bank PO Box 250, Delf House Skelmersdale WN8 6WT

Shettleston Community Growing Project

Report of the Trustees for the Year Ended 30 November 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Introduction

SCGP 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 AND ACTIVITIES

Objectives and aims

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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The past year has been dominated by two significant issues. Firstly, the Coronavirus pandemic affected our project on an operational, governance and strategic level. We, like the rest of the country went into lockdown during the third week in March and although we were able to continue delivering some services during the year these were very much scaled down to take account of the necessary Coronavirus restrictions and guidance. Notably, it was not possible to deliver volunteer activities, work with schools, or welcome the Smelly Welly Club children on site, and key events in our calendar - like Volunteer Week in June and the annual Family Fun Day scheduled for early August - could not take place.

The second significant issue to affect the project was the absence on sick leave of our principal paid worker, the project coordinator (PC), Kenny McCubbin. The PC was on sick leave for over six months from mid-March to the 23rd of September. On his return to work he was enabled to work from home until the end of the year as part of a phased return. In one sense, it was opportune that the PC's absence coincided with the pandemic, as activities that relied on his input were not able to take place because of Coronavirus restrictions. We were also fortunate to have a resource that helped us keep things going in the persons of part time Children and Families Worker and freelance youth worker, Laura Michaels, and freelance youth worker Suzanne Baxter who were both with us until the end of October and were a fantastic asset during this difficult year. As we complete this report in February 2021, the country is still in lockdown and it is not clear when we will be able to resume our normal activities. What is clear, and that we will no doubt share with many other projects, is the challenge of re-engaging with our members, project users and supporters and making up ground that we will have lost and opportunities that we were unable to take.

One thing that we benefitted from last year was the support we received from our principal funders, the National Lottery Community Fund and BBC Children in Need. Early in the year we received the great news that the National Lottery Community Fund had awarded the SCGP funding to pay the PC salary for a further three years, from April 2020 to March 2023. The National Lottery was extremely supportive of us as we entered lockdown and were unable to deliver many of the things we had promised in our funding application. Likewise, BBC Children in Need, which funds our freelance youth workers, allowed us to adapt and deliver a virtual Smelly Welly Club. We hope that with their continued support we will be able to get back what we have lost and even learn from the challenges to make things better.

Shettleston Community Growing Project

Report of the Trustees for the Year Ended 30 November 2020

ACHIEVEMENT AND PERFORMANCE

Food Growing

Fortunately, most plots were allocated before lockdown and, since allotments and community growing spaces were permitted activities under Coronavirus guidelines, plot-holders were able to continue growing food for their own and their families' consumption throughout the year. For many, this was a very welcome activity during lockdown and the excellent spring and summer weather meant good results and productivity.

Volunteering

During lockdown it was not permitted to run activities that brought different households together, even outdoors, so our volunteer programme was one of the biggest casualties of the pandemic. Even when lockdown restrictions were eased from mid-July it would have been difficult restarting volunteering while the PC who organised and ran the activities remained on sickness leave. Various Board members did carry out maintenance work as individuals, which was especially beneficial during the growing season. The work done by SCGP volunteers is vital in maintaining the site and also carrying out work on other sites in the local area. In 2021 there will be a need for a significant amount of catch-up work as a result of the suspension of volunteering activities. The project will be actively seeking to recruit new volunteers as well as re-engaging with former ones.

Children's Activities

Our work with children was devastated by the pandemic. Over the winter, the Children and Families Worker had made plans with the teachers of the various primary schools for spring and summer term activities but none of this could proceed when lockdown arrived and the schools closed. However, with the agreement of the main funder of the Smelly Welly Club (SWC), BBC Children in Need, we were permitted to re-engage the freelance youth workers and develop a 'virtual' Smelly Welly Club. Throughout the spring, summer and autumn, the freelance youth workers grew vegetables and fruit on the SWC plots and made the produce available to the SWC families. Families were able to pick up their supplies at the site gates or, in some cases, had them delivered to their homes.

The workers also produced weekly activity packs for the SWC members throughout the spring, summer and autumn including kits to grow plants at home, recipes, quizzes, fun information and other activities. In this way the project was able to keep in touch with members and hopefully keep them interested in and engaged in food growing, wildlife and nature.

Partnerships

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. With the Association office remaining closed since the start of lockdown, it assisted the SCGP by enabling its staff to work from home. The Association's Community Engagement and Support Manager provided ongoing development support as well as line management of the SCGP's staff.

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 to the **Robertson Trust** and the **Gannochy Trust**, co-funders of our Children and Families Worker. **BBC Children in Need** funded our two sessional youth workers during 2020.

FINANCIAL REVIEW

Financial position

The charity incurred a net deficit of -£15,287 for the period ended 30 November 2020 (2019: surplus of £7,890). The overall deficit reflects restricted funding received during 2018/19 which was unspent and was spent this financial year, therefore is a timing difference.

At balance date reserves stood at £45,939 (2019: £61,226) with £3,458 of these being unrestricted, free reserves (2019: £1,512). The surplus in unrestricted funds is due to similar levels of expenditure as the prior year but an increase in income.

Shettleston Community Growing Project

Report of the Trustees for the Year Ended 30 November 2020

FINANCIAL REVIEW

Reserves policy

The trustees 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 equates to £900, which has been the policy for a number of years. Currently general reserves (unrestricted funds less amounts designated) stand at £4,606. The trustees are satisfied that the policy is being met and will retain additional reserves for essential repairs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

This charity is controlled by its governing document a memorandum and articles of association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

AGM and SCGP Board

The Annual General Meeting was held on March 4th and a total of seven 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 eighth director and Secretary. Formal Board meetings with members attending in person were held in January and February. Thereafter, it was not possible to observe the monthly formal Board meeting timetable due to the lockdown, because some Board members were in the shielding category and because not everybody had the connectivity or devices to participate in virtual meetings. As the project was operating at a reduced level there were, in any case, few issues that required Board decisions over the year.

Decisions that were made by the Board over the year were as follows: at the end of May a decision was made after consultation by email on the payment of company sick pay; in August members held a Board meeting on site to make a decision on a proposal made by the project coordinator, and on arrangements for Shettleston HA representation on the Board. In November, members agreed by email to appoint Brett Nicholls Associates to carry out the annual examination of the accounts. No other decisions were required of Board members during the year and the secretary provided occasional email updates on operational matters. During 2020 the Board renewed its membership of the Employer Advice Service, which provides advice and guidance on employment matters.

Staff Resources

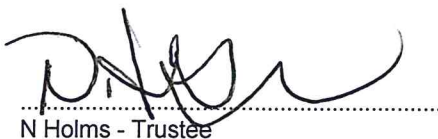
With the funding from the National Lottery Community Fund for the project coordinator post due to end in March 2020, an application for follow on funding for a further three years was submitted towards the end of 2019. In March 2020 we received the good news that the application was successful, with £118,510 awarded over three years. 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 2020 with joint funding from the Robertson Trust and the Gannochy Trust. Laura Michaels had taken on the post in October 2019 and continued in the role until the end of June 2020 when the funding ended. From March 2020 the project offered a freelance youth work contract to Suzanne Baxter and from July 2020 to Laura Michaels. Both contracts came to an end at the end of October. The freelance hours are funded by BBC children in Need.

Key management remuneration

In the opinion of the trustees there is one member of key management, the Project Coordinator. For the year to 30 November 2020 total employer costs relating to this post were £35,281

Approved by order of the board of trustees on 19.5.2021 and signed on its behalf by:



N Holms - Trustee

**Independent Examiner's Report to the Trustees
of Shettleston Community Growing Project**

I report on the accounts for the year ended 30 November 2020 set out on pages six to sixteen.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
63 Ruthven Lane
Glasgow
G12 9BG

Date: 21 May 2021

Shettleston Community Growing Project

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 30 November 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,384	46,200	51,584	92,507
EXPENDITURE ON					
Charitable activities	3				
Community Growing Project		3,819	63,052	66,871	84,617
NET INCOME/(EXPENDITURE)		<u>1,565</u>	<u>(16,852)</u>	<u>(15,287)</u>	<u>7,890</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,893	59,333	61,226	53,336
TOTAL FUNDS CARRIED FORWARD		<u><u>3,458</u></u>	<u><u>42,481</u></u>	<u><u>45,939</u></u>	<u><u>61,226</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Shettleston Community Growing Project

Balance Sheet 30 November 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	9	108	381
CURRENT ASSETS			
Debtors	10	180	2,982
Cash at bank		55,408	68,191
		<u>55,588</u>	<u>71,173</u>
CREDITORS			
Amounts falling due within one year	11	(9,757)	(10,328)
		<u>45,831</u>	<u>60,845</u>
NET CURRENT ASSETS			
		<u>45,831</u>	<u>60,845</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>45,939</u>	<u>61,226</u>
NET ASSETS			
		<u>45,939</u>	<u>61,226</u>
FUNDS	13		
Unrestricted funds:			
General fund		3,350	1,512
Fixed Assets		108	381
		<u>3,458</u>	<u>1,893</u>
Restricted funds		42,481	59,333
		<u>45,939</u>	<u>61,226</u>
TOTAL FUNDS			
		<u>45,939</u>	<u>61,226</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

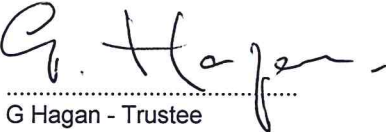
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Shettleston Community Growing Project

Balance Sheet - continued
30 November 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19-5-21 and were signed on its behalf by:


.....
G Hagan - Trustee

Shettleston Community Growing Project

Notes to the Financial Statements for the Year Ended 30 November 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office & Other Equipment - 33% on cost

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	1,986	3,038
Grants	49,598	83,990
Miscellaneous Income	-	5,479
	<u>51,584</u>	<u>92,507</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Glasgow Community Council	400	-
Co-Op Local Community Fund	1,308	-
Scottish Community Alliance	690	-
Groundwork	1,000	-
National Lottery Community Fund	38,285	54,844
BBC Children in Need	7,915	7,915
People & Communities Fund	-	(1,256)
Smelly Welly Club	-	4,487
Gannochy Trust	-	9,000
Robertson Trust	-	9,000
	<u>49,598</u>	<u>83,990</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £
Community Growing Project	<u>66,871</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	53,309	51,466
Sessional Costs	4,996	13,123
Volunteer Costs	178	-
Training Costs	167	-
Mileage Allowance	228	540
Smelly Welly Club	749	-
Gardening/Plants/Seeds	551	5,349
Area Budget	86	-
Voucher Costs	2,807	-
Cleaning Materials	46	-
Electricity	324	-
Independent Examination	900	1,030
Insurance	259	-
Meeting Costs	65	-
Printing and Stationary	218	-
Repairs	546	1,948
Repairs to Computer	400	-
Subscriptions	579	-
	<u>66,408</u>	<u>73,456</u>
Carried forward	66,408	73,456

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2020

4. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2020	2019
	£	£
Brought forward	66,408	73,456
Sundry	190	2,881
Community Events	-	6,349
Staff Expenses	-	694
Depreciation	273	1,237
	<u>66,871</u>	<u>84,617</u>

5. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	<u>273</u>	<u>1,237</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2020 nor for the year ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the year ended 30 November 2019.

7. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	49,096	46,959
Social security costs	3,816	4,123
Other pension costs	397	384
	<u>53,309</u>	<u>51,466</u>

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

	2020	2019
Project Staff	<u>2</u>	<u>2</u>

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

Shettleston Community Growing Project

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2020**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,038	89,469	92,507
 EXPENDITURE ON			
Charitable activities			
Community Growing Project	8,871	75,746	84,617
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(5,833)	13,723	7,890
Transfers between funds	1,164	(1,164)	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	(4,669)	12,559	7,890
 RECONCILIATION OF FUNDS			
Total funds brought forward	6,562	46,774	53,336
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>1,893</u>	<u>59,333</u>	<u>61,226</u>

9. TANGIBLE FIXED ASSETS

	Office & Other Equipment £
COST	
At 1 December 2019 and 30 November 2020	11,227
	<hr/>
DEPRECIATION	
At 1 December 2019	10,846
Charge for year	273
	<hr/>
At 30 November 2020	11,119
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NET BOOK VALUE	
At 30 November 2020	108
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At 30 November 2019	381
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Shettleston Community Growing Project

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2020**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	-	2,806
Prepayments	180	176
	<u>180</u>	<u>2,982</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	-	1,256
Accrued expenses	9,757	9,072
	<u>9,757</u>	<u>10,328</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Fixed assets	108	-	108	381
Current assets	13,107	42,481	55,588	71,173
Current liabilities	(9,757)	-	(9,757)	(10,328)
	<u>3,458</u>	<u>42,481</u>	<u>45,939</u>	<u>61,226</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	£	£	£	£
Fixed Assets	381	-	381	798
Current assets	1,512	69,661	71,173	67,200
Current liabilities	-	(10,328)	(10,328)	(14,662)
	<u>1,893</u>	<u>59,333</u>	<u>61,226</u>	<u>53,336</u>

Shettleston Community Growing Project

**Notes to the Financial Statements - continued
for the Year Ended 30 November 2020**

13. MOVEMENT IN FUNDS

	At 1/12/19 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	1,512	1,838	3,350
Fixed Assets	381	(273)	108
	<u>1,893</u>	<u>1,565</u>	<u>3,458</u>
Restricted funds			
Children and Families Worker	12,066	(12,066)	-
Community Events	2,613	-	2,613
National Gardening Voucher	2,807	(2,807)	-
Big Lottery	28,028	(19,304)	8,724
National Lottery Community Fund	-	13,948	13,948
Sessional Worker	5,467	-	5,467
Volunteer Expenses	4,117	-	4,117
Smelly Welly Club	4,235	(749)	3,486
BBC Children in Need	-	4,126	4,126
	<u>59,333</u>	<u>(16,852)</u>	<u>42,481</u>
TOTAL FUNDS	<u><u>61,226</u></u>	<u><u>(15,287)</u></u>	<u><u>45,939</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,384	(3,546)	1,838
Fixed Assets	-	(273)	(273)
	<u>5,384</u>	<u>(3,819)</u>	<u>1,565</u>
Restricted funds			
Children and Families Worker	-	(12,066)	(12,066)
National Gardening Voucher	-	(2,807)	(2,807)
Big Lottery	-	(19,304)	(19,304)
National Lottery Community Fund	38,285	(24,337)	13,948
Smelly Welly Club	-	(749)	(749)
BBC Children in Need	7,915	(3,789)	4,126
	<u>46,200</u>	<u>(63,052)</u>	<u>(16,852)</u>
TOTAL FUNDS	<u><u>51,584</u></u>	<u><u>(66,871)</u></u>	<u><u>(15,287)</u></u>

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2020

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/12/18 £	Net movement in funds £	Transfers between funds £	At 30/11/19 £
Unrestricted funds				
General fund	5,764	(4,596)	344	1,512
Fixed Assets	798	(1,237)	820	381
	<u>6,562</u>	<u>(5,833)</u>	<u>1,164</u>	<u>1,893</u>
Restricted funds				
Children and Families Worker	8,939	3,127	-	12,066
Community Events	1,149	141	1,323	2,613
National Gardening Voucher	6,462	(2,835)	(820)	2,807
Big Lottery	25,520	8,167	(5,659)	28,028
Sessional Worker	990	4,477	-	5,467
Volunteer Expenses	-	725	3,392	4,117
Smelly Welly Club	2,458	1,177	600	4,235
People & Communities Fund	1,256	(1,256)	-	-
	<u>46,774</u>	<u>13,723</u>	<u>(1,164)</u>	<u>59,333</u>
TOTAL FUNDS	<u><u>53,336</u></u>	<u><u>7,890</u></u>	<u><u>-</u></u>	<u><u>61,226</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,038	(7,634)	(4,596)
Fixed Assets	-	(1,237)	(1,237)
	<u>3,038</u>	<u>(8,871)</u>	<u>(5,833)</u>
Restricted funds			
Children and Families Worker	18,000	(14,873)	3,127
Community Events	3,479	(3,338)	141
National Gardening Voucher	-	(2,835)	(2,835)
Big Lottery	46,044	(37,877)	8,167
Sessional Worker	16,715	(12,238)	4,477
Volunteer Expenses	2,000	(1,275)	725
Smelly Welly Club	4,487	(3,310)	1,177
People & Communities Fund	(1,256)	-	(1,256)
	<u>89,469</u>	<u>(75,746)</u>	<u>13,723</u>
TOTAL FUNDS	<u><u>92,507</u></u>	<u><u>(84,617)</u></u>	<u><u>7,890</u></u>

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2020

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2020.

15. PURPOSE OF UNRESTRICTED FUNDS

General Fund - The unrestricted, free reserves of the charity

Designated Fixed Asset Fund - This represents the Net Book Value of the charity's fixed assets.

16. PURPOSE OF RESTRICTED FUNDS

Children's & Families Worker - staff costs funded by Robertson Trust & Gannochy Trust

Community Events - income from various funders/sources to support a variety of community activities

National Gardening Voucher - to spend on equipment and supplies

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

Peoples & Communities Fund - 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