

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

**Report of the Trustees and
Financial Statements for the Year Ended 30 November 2022
for
Shettleston Community Growing Project**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Shettleston Community Growing Project

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Shettleston Community Growing Project

Reference and Administrative Details for the Year Ended 30 November 2022

TRUSTEES

N Holms - Chairperson
G Hagan - Treasurer
M McLaughlin
K Paxton
A Naismith
C Scoffield
H Hunter
I Barnes (appointed 2.5.22)
J Sweet (appointed 30.9.22)
A Weir (appointed 2.5.22)
J Giddings Reid (resigned 22.4.22)

REGISTERED OFFICE

65 Pettigrew Street
Glasgow
G32 7XR

REGISTERED COMPANY NUMBER

SC491339 (Scotland)

REGISTERED CHARITY NUMBER

SC045278

INDEPENDENT EXAMINER

David Nicholls FCCA
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

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 2022

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 2022. 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

AGM 2022 and SCGP Board

The Annual General Meeting was held a bit later this year on April 25th and a total of ten 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 and Mary McLaughlin joined again as a trustee and board member Jamie Sweet also joined us a trustee and board member (SHA Representative).

The good weather we had in 2021/2022 meant that we were able to hold board meetings outside with social distancing in place and it was a great opportunity for everyone to see each other in person and see the work that was needing done at the project and work that had been done so far.

SCGP Board members past and present cannot be thanked enough for all their hard work in keeping the project running.

Staff Resources

With continued support from The National Lottery Community Fund and funding received in 2020 for three years meant that this year the Project Coordinator was able to continue the role of taking the project forward and continuing the great work that had been achieved in previous years.

In March 2022 we were awarded 3-year funding from BBC Children in Need which meant we were able to offer freelance youth work contracts to new sessional youth workers for the season. Employing and retaining sessional youth workers has been a challenge this year for many organisations and ours was no different. Just when we thought we had the right people they found other full time roles. None the less we were able to successfully run the club and make a difference to the young people that we worked with.

Shettleston Community Growing Project

Report of the Trustees for the Year Ended 30 November 2022

ACHIEVEMENT AND PERFORMANCE

Children's Activities

The Smelly Welly Club continues to deliver fun and educational activities for the young people that we work with and the 24 young people on the register for 2022 and between 10 and 16 attending each session it was certainly a busy year for the project. A huge thanks to Abbie, Abby and Karen for all the hard work they put into making this year another success. Partnerships with local schools and nurseries were strengthened 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 three afternoons a week during the Easter, summer and October holidays over 28 sessions being delivered with a daily attendance between 9-16.

- After-school club: During term time the SWC continued to meet as an after-school club on Tuesdays and Thursdays over 43 sessions with a daily attendance of between 10 and 16.

- Day Trip: The Smelly Welly Club also enjoyed a day trip to Blair Drummond Safari Park and Clyde Valley Farm Park. The weather was beautiful for the trip and all the young people had a great time.

- Residential: The club's young people enjoyed not one but two residentials this year. The first one with Hopscotch Children's Charity in Ardvullin and the other a long weekend at Lockerbie Manor. The young people had the best time ever and memories that will last a lifetime.

- Baltic Street Adventure Playground: Our relationship with Baltic Street has continued again this year and all the staff and young people enjoyed visiting the project throughout the year.

Time constraints meant that we were not able to offer as much outreach support to local schools and nurseries on their own grounds but the ones that we were able to support were grateful for the assistance and the opportunity to come and visit the site and learn about food growing, nature and cooking. The young people and staff from Kirktonholme Nursery Tollcross and Shettleston love coming to the project and learning about food growing and the insects we have in our community garden and wildlife garden. Having their own raised bed onsite means that they can sow, nurture and then harvest the crops that they have grown themselves and with plentiful supplies of fresh fruit in our soft fruit areas they never go back to the nursery hungry.

Our outreach work at Garrowhill Nursery allows us to teach young people and staff how to grow, nurture and harvest the fresh fruit and vegetables that they grow in their own raised beds.

Food Growing

The continued uncertainty of Covid 19 in 2021 and 2022 meant that we had to adapt and change the way that plots were allocated and used. Guidelines were relaxed a bit but we were still not able to tool share, so all ploholders were issued with their own gloves and hand tools when signing up for their plots in March and April. All the plots were allocated again this year and any spare ones we had were quickly allocated to local people on the waiting list. It was another fruitful year, both for ploholders and for the many varieties of fruit we grow onsite in our soft fruit beds. Plums, apples, pears and rhubarb had really impressive crops and nothing was wasted again this year. The polytunnel also produced lots of crops again this year with cucumber and lots and lots of tomatoes and some new varieties were grown this year. Ploholders grew lots of different varieties of crops this year: potatoes, onions, carrots, cabbage and the more exotic shark fin melons all grown onsite, all to be taken home and eaten with the family. Any excess was shared amongst ploholders, volunteers, Smelly Welly Club and the local nursery schools.

Shettleston Community Growing Project

Report of the Trustees for the Year Ended 30 November 2022

ACHIEVEMENT AND PERFORMANCE

Food Growing will always be at the forefront of the project, it is what we are good at and weather permitting 2023 will be another great year for the project and we enjoy bountiful crops again.

Volunteering

2021 was a challenging year for volunteering at the project so we were pleased when amended guidance in 2022 meant that we could resume our volunteering program with only a few alterations to the way that we ran.

Keeping volunteers, staff and visitors to the site safe is something we take very seriously at the project and to enable us to carry this out we purchased new hand sanitising stations, signage and PPE that allowed this to happen. Visitors, ploholders, staff and volunteers to the project were reminded of current guidance and encouraged to sanitise their hands when entering and leaving and social distancing when required was adhered to especially in polytunnel and kitchen container.

We had a few corporate groups volunteering with us this year and the work they do is invaluable in helping to keep the project and especially the community garden and wildlife garden looking as good as it does.

All the work done by SCGP volunteers is vital in maintaining the site to allow us to continue as a vital project in the East End of Glasgow and also carrying out work on other projects that we assist and give guidance to in the local area. Due to very little volunteering and maintenance taking place in 2020 and 2021 there was a lot of work needing to be carried out in 2022 and we are pleased to say that with the hard work from our dedicated group of volunteers we were able to carry out all the work that needed to be done. Funding from Area Partnership, GCVS and lots of other funders has meant that we can still continue our volunteering sessions in 2022 and get on top of any maintenance before the start of the growing season in March 2023.

As always it is important to remember that the project is overseen by our committed board of Directors who in addition to attending board meetings, give up their time to attend onsite visits from other interested organisations, radio and television, political parties and university visits, etc to name but a few.

During the year 3,256 volunteer hours were worked by volunteers, board members, ploholders, neighbours and supporters on the following activities - board meetings, neighbours baking, weekday volunteering sessions and outreach work. At the current UK Living Wage of £9.90 per hour this volunteer labour is worth over £32,234.40 to the project.

Without a dedicated and hardworking group of volunteers and board members past and present the project would never be the huge success it is today. We thank them all.

Partnerships

Shettleston Housing Association continued to support our project in 2022 with 'in kind' support, providing payroll administration and guidance when needed throughout the year.

Shettleston Community Growing Project

Report of the Trustees for the Year Ended 30 November 2022

ACHIEVEMENT AND PERFORMANCE

Funders and Donors

SCGP was fortunate in drawing in funding, sponsorship 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 BBC Children in Need funded our two sessional youth workers during 2022 and for The Garfield Weston Foundation for core running costs throughout the year. We are also grateful for GCC Area Partnership for funding various projects onsite and GCC Holiday Food Program that funded The Smelly Welly Club meals throughout the year. We would also like to thank Arnold Clark, GCVS, Scottish Government, Co-op, Asda Foundation, JR Construction, The Soil Association, NHS, Local Giving, Aviva, My Food Community, DFS, Staff and Pupils St Andrews Academy, Halliday Foundation and Tesco Community Grants to name but a few for their kind donations and funding in 2022 and all the personal donations from our supporters.

FINANCIAL REVIEW

Financial position

The charity generated a surplus of £22,903 for the year ended 30 November 2022 (2021: £2,235).

At 30 November 2022 reserves stood at £71,077 (2020: £48,174) with £18,879 of these being unrestricted, free reserves (2021: £9,961).

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 which has been the policy for a number of years. For the year under review this equates to £5,561, general reserves currently stand at £18,879. 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.

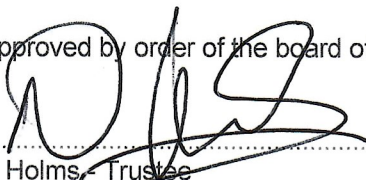
Recruitment and appointment of new trustees

The Project Manager has recruited local people who use the project as ploholders, volunteers or are part of local organisations that we work with. Candidate submit a letter to the committee and pay £1. The application is discussed by the committee at the next committee meeting. As long as the applicant meets the criteria in the governance document they are accepted onto the Board.

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 2022 total employer costs relating to this post were £36,971 (2021: £34,619).

Approved by order of the board of trustees on 29/5/23 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 2022 set out on pages seven to eighteen.

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 (as amended). 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 Regulationshave 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
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date:
30 May 2023

Shettleston Community Growing Project

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 30 November 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	<u>27,817</u>	<u>69,694</u>	<u>97,511</u>	<u>61,968</u>
EXPENDITURE ON					
Charitable activities	4				
Community Growing Project		<u>15,394</u>	<u>59,214</u>	<u>74,608</u>	<u>59,733</u>
NET INCOME		<u>12,423</u>	<u>10,480</u>	<u>22,903</u>	<u>2,235</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>9,961</u>	<u>38,213</u>	<u>48,174</u>	<u>45,939</u>
TOTAL FUNDS CARRIED FORWARD		<u>22,384</u>	<u>48,693</u>	<u>71,077</u>	<u>48,174</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years. Comparative figures for the previous year by fund type are shown in Note 9.

Shettleston Community Growing Project

Balance Sheet 30 November 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	3,505	-
CURRENT ASSETS			
Debtors	11	3,703	182
Cash at bank and in hand		64,889	55,829
		<u>68,592</u>	<u>56,011</u>
CREDITORS			
Amounts falling due within one year	12	(1,020)	(7,837)
		<u>67,572</u>	<u>48,174</u>
NET CURRENT ASSETS			
		<u>67,572</u>	<u>48,174</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>71,077</u>	<u>48,174</u>
NET ASSETS		<u>71,077</u>	<u>48,174</u>
FUNDS	14		
Unrestricted funds:			
General fund		18,879	9,961
Fixed Assets		3,505	-
		<u>22,384</u>	<u>9,961</u>
Restricted funds		<u>48,693</u>	<u>38,213</u>
TOTAL FUNDS		<u>71,077</u>	<u>48,174</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 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.

The notes on pages 10 - 18 form part of these financial statements

Shettleston Community Growing Project

Balance Sheet - continued
30 November 2022

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 11/5/23 and were signed on its behalf by:

G Hagan

G Hagan - Trustee

The notes form part of these financial statements

Shettleston Community Growing Project

Notes to the Financial Statements for the Year Ended 30 November 2022

1. GENERAL INFORMATION

Shettleston Community Growing Project ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 14 November 2014. It was registered as a charity in Scotland (registered number SC045278) on 10 December 2014. Its registered address is 63 Pettigrew Street, Glasgow, G32 7XR.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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 in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

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

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2022

2. ACCOUNTING POLICIES - continued

Taxation

Shettleston Community Growing Project 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.

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.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	5,248	487
Grants	88,818	57,482
Miscellaneous Income	-	791
Employment Allowance	3,445	3,208
	<u>97,511</u>	<u>61,968</u>

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2022

3. DONATIONS AND LEGACIES - continued

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

	2022	2021
	£	£
Glasgow City Council Holiday Food	5,434	4,998
Co-Op Local Community Fund	4,690	-
Groundwork	-	1,125
National Lottery Community Fund	41,634	38,591
BBC Children in Need	9,137	7,915
Other Grants	-	1,000
Glasgow City Council Area Budget	6,473	3,853
Arnold Clark	1,000	-
Cauldron Foods	1,000	-
NHS	1,500	-
Social Farms and Garden	1,500	-
Soil Association	1,000	-
GCVS Health and Wellbeing Fund	12,450	-
Garfield Weston	3,000	-
	<u>88,818</u>	<u>57,482</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £
Community Growing Project	<u>74,608</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	36,971	34,619
Sessional Costs	6,755	6,583
Volunteer Costs	4,334	1,387
Travel	-	193
Smelly Welly Club	5,524	2,722
Gardening/Plants/Seeds	3,255	2,079
Electricity	551	199
Independent Examination	1,020	900
Insurance	28	264
Printing and Stationary	535	405
Repairs	1,108	26
IT costs	138	-
Subscriptions	421	488
Sundry	131	57
	<u>60,771</u>	<u>49,922</u>
Carried forward		

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2022

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	60,771	49,922
Equipment	3,272	6,647
Food	4,997	1,090
Clothes	223	1,144
Wifi	56	-
Van Rental	310	-
Fuel	599	-
Bank Charges	-	92
Activities	2,177	730
Mileage	450	-
Depreciation	1,753	108
	<u>74,608</u>	<u>59,733</u>

6. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	<u>1,753</u>	<u>108</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

8. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	32,549	30,449
Social security costs	3,445	3,208
Other pension costs	977	962
	<u>36,971</u>	<u>34,619</u>

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

	2022	2021
Project Staff	<u>1</u>	<u>1</u>

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2022

8. STAFF COSTS - continued

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,611	55,357	61,968
EXPENDITURE ON			
Charitable activities			
Community Growing Project	108	59,625	59,733
NET INCOME/(EXPENDITURE)	6,503	(4,268)	2,235
RECONCILIATION OF FUNDS			
Total funds brought forward	3,458	42,481	45,939
TOTAL FUNDS CARRIED FORWARD	9,961	38,213	48,174

10. TANGIBLE FIXED ASSETS

It is the policy of the trustees to capitalise any tangible fixed assets purchased for at least £500.

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued income	3,445	-
Prepayments	258	182
	3,703	182

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	-	777
Other creditors	-	6,160
Accrued expenses	1,020	900
	<u>1,020</u>	<u>7,837</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
	£	£	funds	funds
	£	£	£	£
Fixed assets	3,505	-	3,505	-
Current assets	19,899	48,693	68,592	56,011
Current liabilities	(1,020)	-	(1,020)	(7,837)
	<u>22,384</u>	<u>48,693</u>	<u>71,077</u>	<u>48,174</u>

Comparatives for analysis of net assets between funds

	Unrestricted	Restricted	2021	2020
	funds	funds	Total	Total
	£	£	funds	funds
	£	£	£	£
Fixed Assets	-	-	-	108
Current assets	17,798	38,213	56,011	55,588
Current liabilities	(7,837)	-	(7,837)	(9,757)
	<u>9,961</u>	<u>38,213</u>	<u>48,174</u>	<u>45,939</u>

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2022

14. MOVEMENT IN FUNDS

	At 1/12/21 £	Net movement in funds £	Transfers between funds £	At 30/11/22 £
Unrestricted funds				
General fund	9,961	14,176	(5,258)	18,879
Fixed Assets	-	(1,753)	5,258	3,505
	<u>9,961</u>	<u>12,423</u>	-	<u>22,384</u>
Restricted funds				
Community Events	2,613	(2,613)	-	-
National Lottery Community Fund	21,771	4,610	-	26,381
Sessional Worker	5,467	(5,467)	-	-
Volunteer Expenses	2,730	(2,730)	-	-
Smelly Welly Club	174	(174)	-	-
BBC Children in Need	5,458	5,155	-	10,613
GCVS	-	11,699	-	11,699
	<u>38,213</u>	<u>10,480</u>	-	<u>48,693</u>
TOTAL FUNDS	<u>48,174</u>	<u>22,903</u>	-	<u>71,077</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,817	(13,641)	14,176
Fixed Assets	-	(1,753)	(1,753)
	<u>27,817</u>	<u>(15,394)</u>	<u>12,423</u>
Restricted funds			
Community Events	-	(2,613)	(2,613)
National Lottery Community Fund	41,634	(37,024)	4,610
Sessional Worker	-	(5,467)	(5,467)
Volunteer Expenses	-	(2,730)	(2,730)
Smelly Welly Club	6,473	(6,647)	(174)
BBC Children in Need	9,137	(3,982)	5,155
GCVS	12,450	(751)	11,699
	<u>69,694</u>	<u>(59,214)</u>	<u>10,480</u>
TOTAL FUNDS	<u>97,511</u>	<u>(74,608)</u>	<u>22,903</u>

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/12/20 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	3,350	6,611	9,961
Fixed Assets	108	(108)	-
	<hr/>	<hr/>	<hr/>
	3,458	6,503	9,961
Restricted funds			
Community Events	2,613	-	2,613
Big Lottery	8,724	(4,873)	3,851
National Lottery Community Fund	13,948	3,972	17,920
Sessional Worker	5,467	-	5,467
Volunteer Expenses	4,117	(1,387)	2,730
Smelly Welly Club	3,486	(3,312)	174
BBC Children in Need	4,126	1,332	5,458
	<hr/>	<hr/>	<hr/>
	42,481	(4,268)	38,213
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>45,939</u>	<u>2,235</u>	<u>48,174</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,611	-	6,611
Fixed Assets	-	(108)	(108)
	<hr/>	<hr/>	<hr/>
	6,611	(108)	6,503
Restricted funds			
Big Lottery	-	(4,873)	(4,873)
National Lottery Community Fund	38,591	(34,619)	3,972
Volunteer Expenses	-	(1,387)	(1,387)
Smelly Welly Club	-	(3,312)	(3,312)
BBC Children in Need	7,915	(6,583)	1,332
GCC - Holiday Food	4,998	(4,998)	-
GCC - Area Budget	3,853	(3,853)	-
	<hr/>	<hr/>	<hr/>
	55,357	(59,625)	(4,268)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>61,968</u>	<u>(59,733)</u>	<u>2,235</u>

Shettleston Community Growing Project

Notes to the Financial Statements - continued for the Year Ended 30 November 2022

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2022.

16. 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.

17. PURPOSE OF RESTRICTED FUNDS

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

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

Big Lottery - funding for project coordinator wages

Sessional Workers - funding to deliver gardening support and youth work

Smelly Welly Club - income from various funders/sources for children's club activities and equipment

Volunteer expenses - funding to provide food for volunteers onsite throughout the year

Children in Need - funding for project manager wages and sessional staff costs for 2 self employed workers

Glasgow City Council Holiday Food - funding from the local council to be used to provide hot meals to the local children who attend the project

GCVS Mental Health and Wellbeing Fund - funding received from the Glasgow Council for the Voluntary Sector to be used for funding projects to improve mental health and wellbeing