

REGISTERED COMPANY NUMBER: 358212 (Scotland)
REGISTERED CHARITY NUMBER: SC040969

Report of the Trustees and
Financial Statements For The Year Ended 30th April 2020

for
Girvan Community Garden

Girvan Community Garden

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for the Year Ended 30th April 2020

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Girvan Community Garden

Report of the Trustees for the Year Ended 30th April 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 30th April 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC358212 (Scotland)

Registered Charity number

SC040969

Registered office

Carrick Buildings 20A
Henrietta Street
Girvan
Ayrshire, KA26 9AL

Trustees

Chris Campbell – Chair
Allan MacDowall – Secretary
Christine McLeish – Treasurer
Ward Higgins - Vice Chair
Ellen McIlwraith
Pearl McGibbon – joined XXXXXXX

Directors who resigned in the year ending 30th April 2020

Nathalie Ceates resigned as a Director on 27/11/2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New Directors are put forward by the members of the company for election.

Policies and procedures adopted for the induction and training of new trustees

Training and relevant information on Girvan Community Garden is given to new trustees.

Policy and Governance Introduction.

As the charity develops, they have continued to create and improve all their processes, policies, and governance.

Organisational structure and how decisions are made

The Board of Trustees meets monthly to review progress on activities and take the necessary decisions as necessary and appropriate. The Board has a chairman who provides updates and discusses the day to day operation and financial matters relating to the core activity of the charity. Recommendations for further discussion and decisions are made at the Board.

Investment policy

The directors have the power to invest in such assets as they see fit.

The major risks and systems and management to mitigate risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Internal risks are minimised by procedures for the authorisation of transactions and by the development of financial reporting and budgeting processes. These processes are periodically reviewed to ensure that they still meet the needs of the charity.

Girvan Community Garden

Report of the Trustees for the Year Ended 30th April 2020

OBJECTIVES AND ACTIVITIES; STRATEGIES THAT CONTRIBUTE TO THE ACHIEVEMENT OF THE STATED OBJECTIVES

The purposes of the Charity are listed in bold and strategies for achieving stated objectives are listed below each purpose.

Overview and Summary

Girvan Community Garden is an Ayrshire based charity formed in 2007 as a small local project. Originally called “Make It Happen”, since then Girvan Community Garden has become a company limited by guarantee and a registered Scottish charity.

The Object of the Charity is to advance the development and regeneration of the area of land situated at the rear of Knockcushan House, 25 Knockcushan St, Girvan, and other areas of land in Girvan and surrounding villages in South Ayrshire for the benefit of the local community.

Purpose One - Advancement of Citizenship or Community Development

This has been delivered through continuously increased volunteering, training, and employment opportunities by the provision of workspace, buildings, and land for the community to use.

Purpose Two - Provision of Recreational Facilities

Gardening is one of the UK’s largest hobbies and the creation of a community garden for use by the community in the area of land situated at the rear of the old Town House has enabled many more individuals within the Girvan area to participate in this activity. Over the last year, there have been over 3,000 visitors to the garden.

The Garden has now extended its opening hours and recorded a vast geographic array of visitors to the garden.

Purpose Three - Advancement of Environmental Protection or Improvement

The encouragement of sustainability is progressed through the establishment of the pond and the wildlife garden which encourage bio-diversity. The garden is maintained with the reduction of the carbon footprint in mind by carrying out organic gardening. Composting systems, enhanced wheelchair access at the main entrance, educational interpretation board and the installation of solar panels. Up-cycling from locally sourced materials was a key focus in the garden this year.

The Contribution of Volunteers

We continue to offer regular volunteering opportunities on Tuesdays through our Green Gym initiative. As with previous years, we have not seen an increase in volunteer numbers, but instead, have seen an increase in volunteer hours from our more dedicated volunteers, particularly Pat and Ward.

Volunteers;

- Support the work and development of the garden
- Develop skills and knowledge
- Gain experience to add to their CV and improve job prospects

- Improve their health and well-being
- Use their skills to benefit the local community
- Take part in workshops and training
- Meet new people and make friends

Our new Committee members have brought some welcome fresh skills to our organisation.

Girvan Community Garden

Report of the Trustees for the Year Ended 30th April 2020

The contribution of Government and other Agencies

Funding is achieved from various sources in the main from a number of Local Authority funds including green gym and proprietary budgeting process. South Ayrshire Council lease the garden to the charity on a long-term lease. In addition, other funding sources have come from running workshops and educational programmes for South Ayrshire Council. We have invested in the development of our website by modernising it to be “mobile friendly”. Our Secretary, Alan McDowall, continues to update and maintain the Facebook page with over 700 people following us. We have been successful with another application to Ayrshire Leader for just under £9,000 which will allow us to buy a new dome tent. We have had great use from the Stretch tent and the patio heaters over our summer events. Shop sales and donations still play an important part in the purchase of new and innovative installations and in the replenishment of insurance, essential tools and implements.

ACHIEVEMENT AND PERFORMANCE

Review of Performance

Participation.

The garden is open to all and has been designed to allow both local residents and tourists to have considerable access to what was once an unused and unloved area of ground. The group, through an invaluable group of 2 employees and core volunteers and many intermittent volunteers, deliver participation throughout the year by allowing a wide range of individuals to come together to share in the development of the garden.

- Volunteering and training opportunities
- Projects with local schools and groups
- Regular events for children and their families including Strawberry Teas and Harvest Festival
- Regular ‘one off’ workshops
- Weekly Green Gym sessions
- ‘Grow your own’ basic gardening courses
- Organic gardening
- Greenhouse for raising plants and seeds
- Encourage wildlife and biodiversity as much as possible.
- Attendance at many local events such as the Xmas Street Party and the Folk Festival.

Fundraising Activities.

Our flagship event of the year is our Folk in the Garden event. This year we sold 2 separate tickets: one for the Saturday and one for the Sunday. Each day ticket cost £10. The Sunday sold out (420 tickets) with around 350 attending on the Saturday. Our overall profit from the weekend was approx. £5.5k. We have decided to charge £5 for the Midsummer and Harvest festival events next year.

This will take us closer to being a self – sustainable organisation and will help us to address our annual running costs.

Our annual calendar of events has been consolidated:

Easter Egg Hunt (April)

Folk in the Garden (May)
Midsummer Party (June)
Strawberry Teas (July)
Harvest Festival (Aug)
Halloween (Oct)
and the Xmas Fayre (Nov)

This year we have again hosted 3 Gin Shows and 2 private parties in the garden

Girvan Community Garden

Report of the Trustees for the Year Ended 30th April 2020

Summary of Main Achievements.

GCG has had another busy year, at least up until the end of February 2020 and then Covid – 19 arrived. We have continued to increase the number of our public social events which has, consequently, seen an increase in attendance and revenue from the local community and visitors. Our directors, staff and volunteers have worked tirelessly over the year to progress our aim to open the garden every weekend from April to September each year and have succeeded in doing so.

We have managed to retain our 2 staff members, Jim, and Julie, on a part-time basis, through 3 funding packages: Foundation Scotland, South Ayrshire Health and Social Care Partnership and presently, Awards for All. We place a high value on their knowledge and ongoing development and maintenance of the garden. We have, again, also managed to generate some revenues from South Ayrshire Council through education programmes and outreach work at Kyle Academy in Ayr. Through this outreach work, we were able to employ one of our 3 session workers, Ross Gray.

The investment in the development of our website by modernising it to be “mobile friendly” has paid dividends with many of our visitors stating that they regularly visit it for updates. One of our Directors, Alan McDowall, continues to update and maintain the Facebook page with over 1000 people following us. The Covid-19 lockdown period from March – May allowed us to take delivery and construct our new dome tent funded by Ayrshire Leader. Special thanks to the United Beats Collective volunteers for giving us their time and expertise.

Our flagship event of the year is our Folk in the Garden event. Alas, with the Covid restrictions in place, we have been unable to run it in 2020. However, we did very well regarding fund-raising from our events of 2019. This will take us closer to being a self – sustainable organisation and will help us to address our annual running costs independently. Our annual calendar of events has been consolidated: This year we have again hosted 2 Gin Shows and a private party in the garden.

From August, we continued to run our Apples initiative. Everyone that brought us apples in 2018 received some cider this year. We also made some apple and pear wine and some apple gin.

We also welcomed a new Committee member, Pearl McGibbon, and thanked Nathalie Ceates for her time and efforts as a Director. Nathalie will remain as a volunteer, particularly at events. Over the course of the year, we have recorded over 2,400 visitors and 38 volunteers have amassed around 1,500 volunteer hours.

<http://girvancommunitygarden.com/>

Plans for future periods

As you will see from our accounts, we are in a good place financially and have re-invested some of our capital to build the wooden floor for the dome and build a new covered area next to the compost area.

ON BEHALF OF THE BOARD:

.....
Chris Campbell
Date:20.11.20.....

Independent Examiner's Report to the Trustees of
Girvan Community Garden

I report on the accounts for the year ended 30th April 2020 set out on pages six to ten.

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 2006 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 2006 Accounts Regulations. 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.

- 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
 - 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.

Colin McNally
CIMA
Colin McNally B.A. Hon's, F.C.M.A, C.G.M.A
Ingram Enterprise Centre
30 – 38 John Finnie Street
Kilmarnock
Ayrshire
KA1 1DD

Date:20.11.20.....

Girvan Community Garden

Statement of Financial Activities
for the Year Ended 30th April 2020

		30.4.20			30.4.19	
		Unrestricted	Restricted	Total	Total	
		funds	funds	funds	funds	
		£	£	£	£	
Notes						
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income		5,247	15,928	21,175	15,334	
Activities for generating funds	2	6,360	-	6,360	7,621	
Total incoming resources		11,607	15,928	27,535	22,955	

RESOURCES EXPENDED						
Costs of generating funds						
Costs of generating voluntary income		10,236	5,874	16,110	3,492	
Governance costs		592	-	592	636	
Other resources expended		6,247	-	6,247	20,401	
Total resources expended		17,075	5,874	22,949	28,806	

NET INCOMING RESOURCES		(5,468)	10,054	4,585	(5,851)	

RECONCILIATION OF FUNDS

Total funds brought forward		23,072	-	23,072	29,166	
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TOTAL FUNDS CARRIED FORWARD		17,604	10,054	27,658	23,072	

Girvan Community Garden

Balance Sheet - continued

At 30th April 2020

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

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30th April 2012 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on20.11.20..... and were signed on its behalf by:

.....
Chris Campbell

.....
Christine McLeish

Girvan Community Garden

Notes to the Financial Statements
for the Year Ended 30th April 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

Tangible Fixed Assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its useful life, as follows; Fixtures and Fittings – 20% straight Line

2. ACTIVITIES FOR GENERATING FUNDS

	30.4.20	30.4.19
	£	£
Fundraising and workshop income	6,360	7,621

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

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

Declaration

Julie Campbell, wife of Director Chris Campbell during financial year ending 30th April 2019 was employed by Girvan Community Garden, the salary and associated costs paid to Julie during this period was £6,355.

4. STAFF COSTS			
	30.4.20		30.4.19
	£		£
Wages and salaries	9,096		14,288

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

5. TANGIBLE FIXED ASSETS

Tangible Fixed Assets			
	Land and Buildings freehold	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1st May 2019	2,237	37,863	40,100
Additions to 30th April 2020		8,994	8,994
At 30th April 2019	2,237	46,857	49,094
DEPRECIATION			
At 1st May 2019	0	33,160	33,160
Charge for year		1,422	1,422
At 30 th April 2020	0	34,582	34,582
NET BOOK VALUE			
At 30 th April 2020	2,237	12,275	14,512
At 30th April 2019	2,237	4,704	6,941

£

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.20	30.4.19
	£	£
Trade debtors – Advanced Payment	(9,900)	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.20	30.4.19
	£	£
Trade creditors	979	703
PAYE		-
	979	703

8. MOVEMENT IN FUNDS

	At 1.5.19	Net movement in funds	At 30.4.20
	£	£	£
Unrestricted funds			
General fund		23,072	(5,468)
			17,604
Restricted funds			
Restricted General		-	10,054
			10,054
TOTAL FUNDS	23,072	4,585	27,658

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
TOTAL FUNDS	27,535	22,949	4,585

Girvan Community Garden

Detailed Statement of Financial Activities
for the Year Ended 30th April 2020

	30.4.20		30.4.19	
	£		£	

INCOMING RESOURCES

Voluntary income				
Grants			15,928	10,987
Donations			4,945	4,215
Other income			302	132
			21,175	15,334

Activities for generating funds				
Fundraising and workshop income		6,365		7,621
Total incoming resources		27,535		22,955

RESOURCES EXPENDED

Costs of generating voluntary income				
Materials			166	1,161
VAF Funded materials			-	-
Direct Costs			4,993	6,608
			5,158	7,769

Governance costs				
Accountancy and other			592	636

Other resources expended				
Rent, Repairs and maintenance			3,553	1,838
Wages, salaries, and training			9,096	14,288

Support costs				
Finance				
Bank Charges			20	-
Other				
Sundries				2,438
Depreciation			1,422	1,837
			17,790	21,037
Total resources expended			22,949	28,806

Net income		4,585		(5,851)

