

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

Report of the Trustees and
Financial Statements For The Year Ended 30th April 2018

for
Girvan Community Garden

Colin McNally B.A. Hon's, F.C.M.A
CJM Accountancy and Financial Management
15 Baleshrae Crescent, Southcraigs
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Girvan Community Garden

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for the Year Ended 30th April 2018

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Girvan Community Garden

Report of the Trustees for the Year Ended 30th April 2018

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 2017. 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 - appointed as director on 1/8/17
Christine McLeish – Treasurer - appointed as director on 1/8/17
Ward Higgins - Vice Chair
Nathalie Ceates
Patricia Newmarch
Ellen McIlwraith - appointed as director on 1/8/17

Directors who resigned in the year ending 30th April 2018

Audrey Riddell – Resigned 1/8/17
Grace Newmarch – Resigned 1/8/17

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.

Independent Examiner

Colin McNally
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Girvan Community Garden

Report of the Trustees
for the Year Ended 30th April 2018

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

Girvan Community Garden utilise the services of a wide range of volunteers, this includes 7 Directors of the Board, which without them the initial development and continued enhancement of the garden would not be able to take place. Volunteering within the garden is still invaluable to the garden's development. 3 boys from Kyle Academy, Jake, Sean and Tyler will each receive an award from VASA for achieving 200 hours each of volunteering time from January to August 2018. Collectively we have amassed a total of almost 1,755 volunteer hours over the peak season. 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

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. Funding was also gained from Awards For All Funding. 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.

Girvan Community Garden

Report of the Trustees
for the Year Ended 30th April 2018

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.

Income is generated through several sources;

Easter Egg Hunt (April)

The Folk in the garden Event (May). This included the £10 weekend ticket and was sold out.

Midsummer Party. (June)

Strawberry Teas (July)

Harvest Festival (Sept)

Halloween (Oct)

Christmas Fayre (Dec)

4 Gin Shows have also been hosted in the garden.

Ayrshire leader provided funding for a stretch tent.

Awards for all funding enables us to purchase a poly tunnel.

William Grants and Girvan 1668 also provided funding to assist in delivering our events.

Revenue from several fundraising activities including volunteers selling plants, books and baking at local events.

Income generated from sales within the shop.

Generation of income from workshops.

“Grant funding from a range of local, regional and national schemes.

“Donations

Girvan Community Garden

Report of the Trustees
for the Year Ended 30th April 2018

Summary of Main Achievements.

Yet again, GCG has had another busy year. We have increased the number of public social events which has seen an increase in attendance made up of a wider spread of people from the local community and visitors.

We have managed to retain our two staff members, Jim and Julie, through a cocktail of funding packages. We place a high value on their knowledge and ongoing development of the garden. The additional revenues have also helped to give the staff extra hours. We also managed to advertise and recruit two session workers, Ross Gray and Roisin Collins.

Where the number of events grew, as did our social capacity. A successful application for £3,000 to Ayrshire Leader allowed us to purchase a stretch tent to cover the area between the cabin extension, the dome and the pergola.

From September 2017 we started the Apple initiative. This involved buying an apple crusher. We have since replaced the 12-litre press with an 18-litre press. Everyone that brought us apples last year received some cider this year.

<http://girvancommunitygarden.com/>

Plans for future periods

As you will see from our accounts, we are in a good place financially and will look to re-invest some of our capital to sustain the maintenance and development of the Community garden in the forthcoming year.

The charity has many other ideas and directions on how they wish to enhance the garden design and the structures which are within it.

We have increased and expanded our events, established a variety of partnerships, facilitated and hosted conferences and workshops, continue to have a representative on the Ayrshire Leader LAG and plan to continue with this social enterprise approach in the forthcoming year.

We will continue to seek a suitable funding package to continue the community work of our employees from April 2018 onwards.

ON BEHALF OF THE BOARD:

.....
Chris Campbell
Date:25.11.18.....

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

I report on the accounts for the year ended 30th April 2018 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.

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
- 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
15 Baleshree Crescent
Southcraigs
Kilmarnock
Ayrshire
KA3 2GN

Date:25.11.18.....

Girvan Community Garden

Statement of Financial Activities
for the Year Ended 30th April 2018

	Notes	Unrestricted funds £	Restricted funds £	30.4.18 Total funds £	30.4.17 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		23,333	9,690	33,383	27,511
Activities for generating funds	2	<u>4,560</u>	<u>-</u>	<u>4,560</u>	<u>2,831</u>
Total incoming resources		28,253	9,690	37,943	30,242
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		3,492	-	3,492	4,515
Governance costs		698	-	698	642
Other resources expended		<u>18,541</u>	<u>2,000</u>	<u>20,541</u>	<u>23,131</u>
Total resources expended		22,731	2,000	24,731	28,288
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING RESOURCES		5,522	7,690	13,212	2,054
RECONCILIATION OF FUNDS					
Total funds brought forward		15,859	95	15,954	13,900
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>21,381</u>	<u>7,785</u>	<u>29,166</u>	<u>15,954</u>

The notes form part of these financial statements

Girvan Community Garden

Balance Sheet

At 30th April 2018

	Notes	Unrestricted funds £	Restricted funds £	30.4.18 Total funds £	30.4.17 Total funds £
FIXED ASSETS					
Fixtures and Fittings	5	<u>5,848</u>	<u>-</u>	<u>5,848</u>	<u>6,867</u>
		5,848	-	5,848	6,867
CURRENT ASSETS					
Debtors	6	-	-	-	-
Cash at bank and in hand		<u>16,929</u>	<u>7,785</u>	<u>24,714</u>	<u>10,121</u>
		16,929	7,785	24,714	10,121
CREDITORS					
Amounts falling due within one year	7	<u>(1,396)</u>	<u>-</u>	<u>(1,396)</u>	<u>(1,034)</u>
		(1,396)	-	(1,396)	(1,034)
NET CURRENT ASSETS		<u>15,533</u>	<u>7,785</u>	<u>29,166</u>	<u>9,087</u>
		15,533	7,785	29,166	9,087
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,381</u>	<u>7,785</u>	<u>29,166</u>	<u>15,954</u>
		21,381	7,785	29,166	15,954
NET ASSETS		<u>21,381</u>	<u>7,785</u>	<u>29,166</u>	<u>15,954</u>
		21,381	7,785	29,166	15,954
FUNDS					
Unrestricted funds	8	21,381	-	21,381	15,859
Restricted funds		<u>7,785</u>	<u>7,785</u>	<u>7,785</u>	<u>95</u>
		7,785	7,785	7,785	95
TOTAL FUNDS		<u>29,166</u>	<u>7,785</u>	<u>29,166</u>	<u>15,954</u>
		29,166	7,785	29,166	15,954

The notes form part of these financial statements

Girvan Community Garden

Balance Sheet - continued

At 30th April 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2018.

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 on25.11.18..... and were signed on its behalf by:

.....
Chris Campbell

.....
Christine McLeish

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

	30.4.18	30.4.17
	£	£
Fundraising and workshop income	<u>4,560</u>	<u>2,831</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2018 nor for the year ended 30th April 2017.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 30th April 2018 nor for the year ended 30th April 2017.

Declaration

Julie Campbell, wife of Director Chris Campbell during financial year ending 30th April 2018 was employed by Girvan Community Garden, the salary and associated costs paid to Julie during this period was £6,154.

4. STAFF COSTS

	30.4.18	30.4.17
	£	£
Wages and salaries	<u>13,372</u>	<u>11,194</u>

Notes to the Financial Statements - continued
for the Year Ended 30th April 2018

5. TANGIBLE FIXED ASSETS

Tangible Fixed Assets			
	Land and Buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 1st May 2017	2,237	33,725	35,962
Additions to 30th April 2018		1,208	1,208
At 30th April 2018	2,237	34,933	37,170
DEPRECIATION			
At 1st May 2017	0	29,095	29,095
Charge for year		2,227	2,227
At 30 th April 2018	0	31,322	31,322
NET BOOK VALUE			
At 30 th April 2018	2,237	3,611	5,848
At 30th April 2017	2,237	4,630	6,867

£

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

6.

	30.4.18	30.4.17
	£	£
Trade debtors	-	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.18	30.4.17
	£	£
Trade creditors	1,396	1,034
PAYE	-	-
	1,034	1,034

8. MOVEMENT IN FUNDS

	At 1.5.17 £	Net movement in funds £	At 30.4.18 £
Unrestricted funds			
General fund	15,859	5,522	21,381
Restricted funds			
Restricted General	95	7,690	7,785
TOTAL FUNDS	<u>15,954</u>	<u>13,212</u>	<u>29,166</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
TOTAL FUNDS	37,943	24,731	13,212

Girvan Community Garden

Detailed Statement of Financial Activities
for the Year Ended 30th April 2018

	30.4.18 £	30.4.17 £
INCOMING RESOURCES		
Voluntary income		
Grants	19,734	14,950
Donations	3,959	2,561
Other income (AFA and VAF)	<u>9,690</u>	<u>10,000</u>
	33,383	27,511
Activities for generating funds		
Fundraising and workshop income	<u>4,560</u>	<u>2,831</u>
Total incoming resources	37,943	30,342
RESOURCES EXPENDED		
Costs of generating voluntary income		
Materials	1,849	1,284
VAF Funded materials	-	320
Direct Costs	<u>1,643</u>	<u>2,911</u>
	3,492	4,515
Governance costs		
Accountancy and other	698	642
Other resources expended		
Rent, Repairs and maintenance	2,226	7,791
Wages, salaries and training	13,372	11,194
Support costs		
Finance		
Bank Charges	-	-
Other		
Sundries	2,716	1,782
Depreciation	<u>2,227</u>	<u>2,364</u>
	<u>21,239</u>	<u>23,131</u>
Total resources expended	24,731	28,288
	-----	-----
Net income	<u><u>13,212</u></u>	<u><u>2,054</u></u>