

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

Report of the Trustees and  
Financial Statements For The Year Ended 30<sup>th</sup> April 2021  
  
for  
Girvan Community Garden

Colin McNally B.A. Hon's, F.C.M.A  
Parris & McNally Ltd  
6 Crofthead Road  
Prestwick, Ayrshire  
KA9 1HW

Girvan Community Garden

Contents of the Financial Statements  
for the Year Ended 30<sup>th</sup> April 2021

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 10
Detailed Statement of Financial Activities	11

## Girvan Community Garden

### Report of the Trustees for the Year Ended 30<sup>th</sup> April 2021

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<sup>th</sup> 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  
Christine McLeish – Treasurer  
Ward Higgins - Vice Chair  
Ellen McIlwraith – Secretary  
Pearl McGibbon – joined 16<sup>th</sup> October 2019

##### **Independent Examiner**

Colin McNally  
CIMA  
Colin McNally B.A. Hon's, F.C.M.A  
Parris & McNally Ltd  
6 Crofthead Road, Prestwick, KA9 1HW

##### **Directors who resigned in the year ending 30<sup>th</sup> 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 30<sup>th</sup> April 2021

## **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 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 30<sup>th</sup> April 2021

#### The contribution of Government and other Agencies

Funding is achieved from various sources in the main from Awards for All. South Ayrshire Council lease the garden to the charity on a long-term lease. In addition, other funding sources have come from café and event revenues and donations. We have invested in the development of our website by modernising it to be "mobile friendly". We continue to update and maintain the Facebook page with over 1000 people following us. We have been successful with another application to Ayrshire Leader for just under £9,000 which has allowed us to buy a new dome tent. We have had great use from the Stretch tent and the patio heaters over our summer events. 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 Cream Teas and Harvest Festival
- Regular 'one off' workshops
- Weekly Green Gym sessions
- 'Grow your own' basic gardening courses
- Organic gardening
- Greenhouse and polytunnel for raising plants and seeds
- Encourage wildlife and biodiversity as much as possible.

#### Fundraising Activities.

Normally, our flagship event of the year is our Folk in the Garden event. For the past 2 years we have not been able to run this event which has had an impact on our strive towards self-sustainability.

Our annual calendar of events has been consolidated:

Easter Fayre (April)  
Folk in the Garden (May)  
Midsummer Party (June)  
Afternoon Teas (July & Aug)  
Harvest Festival (Sept)  
Halloween (Oct)  
and the Xmas Fayre (Nov)

This year we have again hosted 2 Gin Shows in the garden

## Girvan Community Garden

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

#### Summary of Main Achievements.

GCG has not had as busy a year as in previous years. 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 and have succeeded in doing so.

We have managed to retain our 2 staff members, Jim, and Julie, on a part-time basis, through the Awards for All funding. 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 education programmes and outreach work.

The Covid-19 lockdown period allowed us to construct our new covered area next to the composting sections.

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 and 2021. However, we did very well regarding fund-raising from our café sales when we re-opened in late July. This year we have again hosted 2 Gin Shows in the garden.

From August, we continued to run our Apples initiative. Everyone that brought us apples in 2019 received some cider this year. We also made some apple and pear wine and some apple gin.

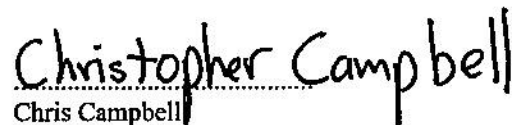
We also welcomed a new Committee member, Pearl McGibbon, and thanked Nathalie Ceates for her time and efforts as a Director. Nathalie will remain as a volunteer, particularly at events. Over the course of the year, we have recorded over 2,000 visitors and 38 volunteers have amassed around 1,500 volunteer 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 new covered area next to the composting section.

**ON BEHALF OF THE BOARD:**



Chris Campbell

Date: .. 08.10.21.....

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

I report on the accounts for the year ended 30<sup>th</sup> April 2021 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  
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30 – 38 John Finnie Street  
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Ayrshire  
KA1 1DD

Date: .....08.10.21.....

Girvan Community Garden

Statement of Financial Activities  
for the Year Ended 30<sup>th</sup> April 2021

	Notes	Unrestricted funds £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		5,961	19,850	25,811	21,575
Activities for generating funds	2	<u>722</u>	<u>-</u>	<u>722</u>	<u>6,360</u>
<b>Total incoming resources</b>		6,683	19,850	26,533	27,535
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income		2,296	-	2,296	16,110
Governance costs		592	-	578	592
<b>Other resources expended</b>		<u>16,252</u>	<u>-</u>	<u>16,252</u>	<u>6,247</u>
<b>Total resources expended</b>		19,126	-	19,126	22,949
<hr/>					
<b>NET INCOMING RESOURCES</b>		(12,443)	19,850	7,407	4,585
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>17,847</u>	<u>10,054</u>	<u>27,901</u>	<u>23,316</u>
<hr/>					
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>5,404</u>	<u>29,904</u>	<u>35,308</u>	<u>27,901</u>

The notes form part of these financial statements



Girvan Community Garden

Balance Sheet

At 30<sup>th</sup> April 2021

	Notes	Unrestricted funds £	Restricted funds £	30.4.21 Total funds £	30.4.20 Total funds £
<b>FIXED ASSETS</b>					
Fixtures and Fittings	5	<u>13,378</u>	<u>-</u>	<u>13,378</u>	<u>14,512</u>
		13,378	-	13,378	14,512
<b>CURRENT ASSETS</b>					
Debtors	6	-	-	-	(9,900)
Cash at bank and in hand		<u>-7,395</u>	<u>29,904</u>	<u>22,509</u>	<u>24,268</u>
		-7,395	29,904	22,509	14,368
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>(578)</u>	<u>-</u>	<u>(578)</u>	<u>(979)</u>
<b>NET CURRENT ASSETS</b>		<u>5,405</u>	<u>29,904</u>	<u>35,308</u>	<u>13,389</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,405</u>	<u>29,904</u>	<u>35,308</u>	<u>27,901</u>
<b>NET ASSETS</b>		<u>5,405</u>	<u>29,904</u>	<u>35,308</u>	<u>27,901</u>
<b>FUNDS</b>					
Unrestricted funds	8	5,405		5,405	27,901
Restricted funds		<u>-</u>	<u>29,904</u>	<u>29,904</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u>5,405</u>	<u>29,904</u>	<u>35,308</u>	<u>27,901</u>

The notes form part of these financial statements

**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	<u>722</u>	<u>7,621</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30<sup>th</sup> April 2021 nor for the year ended 30<sup>th</sup> April 2020.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 30<sup>th</sup> April 2021 nor for the year ended 30<sup>th</sup> April 2020.

**Declaration**

Julie Campbell, wife of Director Chris Campbell during financial year ending 30<sup>th</sup> April 2021 was employed by Girvan Community Garden, the salary and associated costs paid to Julie during this period was £4,140.

**4. STAFF COSTS**

	30.4.21	30.4.20
	£	£
Wages and salaries	<u>8,742</u>	<u>14,288</u>

Notes to the Financial Statements - continued  
for the Year Ended 30<sup>th</sup> April 2021

## 5. TANGIBLE FIXED ASSETS

Tangible Fixed Assets			
	Land and Buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1st May 2020	2,237	46,857	49,094
Additions to 30th April 2021		1,439	1,439
At 30th April 2019	2,237	48,296	50,533
<b>DEPRECIATION</b>			
At 1st May 2020	0	34,582	34,582
Charge for year		2,573	2,573
At 30 <sup>th</sup> April 2021	0	37,155	37,155
<b>NET BOOK VALUE</b>			
At 30 <sup>th</sup> April 2021	2,237	11,141	13,378
At 30th April 2020	2,237	12,275	14,512

£

## DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

6.

	30.4.21	30.4.20
	£	£
Trade debtors – Advanced Payment	-	(9,900)

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade creditors	578	703
PAYE	—	—
	578	703

## 8. MOVEMENT IN FUNDS

	At 1.5.20	Net movement in funds	At 30.4.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,847	(12,443)	5,405
<b>Restricted funds</b>			
Restricted General	10,054	19,850	29,904
<b>TOTAL FUNDS</b>	<u>27,901</u>	<u>4,585</u>	<u>35,308</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
	£	£	£
<b>TOTAL FUNDS</b>	26,533	19,126	7,407

Girvan Community Garden

Detailed Statement of Financial Activities  
for the Year Ended 30<sup>th</sup> April 2021

	30.4.21 £	30.4.20 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Grants	20,751	10,987
Donations	3,140	4,215
Other income	<u>1,920</u>	<u>132</u>
	25,811	15,334
<b>Activities for generating funds</b>		
Fundraising and workshop income	<u>722</u>	<u>7,621</u>
<b>Total incoming resources</b>	26,533	22,955
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Materials	736	1,161
VAF Funded materials	-	-
Direct Costs	<u>1,560</u>	<u>6,608</u>
	2,296	7,769
<b>Governance costs</b>		
Accountancy and other	578	636
<b>Other resources expended</b>		
Rent, Repairs and maintenance	3,222	1,838
Wages, salaries, and training	8,742	14,288
<b>Support costs</b>		
<b>Finance</b>		
Bank Charges		-
<b>Other</b>		
Sundries	1,715	2,438
Depreciation	<u>2,573</u>	<u>1,837</u>
	<u>16,830</u>	<u>21,037</u>
<b>Total resources expended</b>	19,126	28,806
<b>Net income</b>	<u>7,407</u>	<u>(5,851)</u>