

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

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2023
for
Girvan Community Garden

Colin McNally B.A. Hon's; F.C.M.A
Parris and McNally Limited
6 Crofthead Road
Prestwick
Ayrshire
KA9 1HW

Girvan Community Garden

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for the Year Ended 30 April 2023

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Girvan Community Garden

Report of the Trustees for the Year Ended 30th April 2023

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

J Flynn Retired
Miss L Gillilan Civil Servant
K Gillilan Process Operator
Me W Higgins Unemployed
K McDonald Retired
Ms C Mcleish Hr Administrator
C J Campbell Community Safety Officer

Company Secretary

Miss L Gillilan – Appointed 22/10/22

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 30th April 2023

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 2023

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, despite covid there have been over 1,800 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 continued to offer regular volunteering opportunities on Tuesdays through our Green Gym initiative and at weekends as part of the community café.. 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. One of our directors, Ward Higgins, has amassed around 500 volunteer hours over the last year. 20 volunteers have amassed around 1200 volunteer hours.

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 2023

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. 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.

The main funding package for the year came from VASA’s Mental Health and Wellbeing fund. This funding covered most of the staff costs, some running expenses, event funding and the construction of a new covered space between the cabin and the compost toilet. VASA also provided funding to run the Cosy Spaces initiative. Our Cosy Space operated from October 2022 to March 2023.

Girvan Community Garden

Report of the Trustees for the Year Ended 30th April 2023

Summary of Main Achievements.

We have organised and ran the following externally funded events: Folk in the Garden – May 2022 and April 2023; Queen's Jubilee Afternoon Tea – July 2022; Dandelion festival – September 2022; Piano festivals - July 2022 and March 2023

GCG has also funded several community events throughout the year, notably: Apple festival – August 2022; Xmas Fayre – November 2022; Easter Fayre and Egg hunt -March 2023; Harbour Gala & Strawberry Teas August 2022

GCG also played host to some independent hires throughout the year:

Arts Festival – June 2022; Tattie Fest – June 2022; Health and Well Being Day – July 2022; Biosphere event – January 2023; South Ayrshire Council – various hires throughout the year; Pop -up team Xmas grotto and Elf workshop – December 2022

We have also made several essential purchases which have played a large part in our progressive development: New PA equipment and new stretch tent, (also repair of old one) and volunteers removed the keyhole garden area and established a new open space. This space can be covered using the old stretch tent providing us with additional covered space during events.

Our staff and volunteers played another important role in running our events and maintaining the garden throughout the year. As well as the events, volunteers have provided essential operational support through the Tuesday Green Gym activity and the Community café days. To celebrate their dedication we had a wonderful Xmas meal in the local restaurant, Austins in December.

The main funding package for the year came from VASA's Mental Health and Wellbeing fund. This funding covered most of the staff costs, some running expenses, event funding and the construction of a new covered space between the cabin and the compost toilet. VASA also provided funding to run the Cosy Spaces initiative. Our Cosy Space operated from October 2022 to March 2023.

We also facilitated a live music session on a Sunday afternoon while the Community café was running. This is ongoing with up to 12 musicians playing a live session every Sunday.

Local factory firms, Grants and Land Energy provided significant contributions of support: Grants provided financial support for the Folk in the Garden event and gave us volunteers for bar work and maintenance. Land Energy donated 2 tons of damaged briquettes to help us through the fuel crises. Morrison Construction also gave us funding to build the lean – to next to the greenhouse.

Through the VASA funding we were able to establish a partnership with the Living with Leisure group who attended the garden every Monday afternoon with many of the attendees becoming Community café patrons at the weekend.

One of the biggest developments of the year was our transition to internet and digital banking. A special thanks must go to our Treasurer, Kenny McDonald for the work he put into making this happen. Indeed, Kenny and Kevin (Director) have provided us with a great transport and construction resource.

<http://girvancommunitygarden.com/>

Plans for future periods

With this level of commitment from our volunteers and staff, we will endeavour to continue with the progressive development of Girvan Community Garden for many years to come.

ON BEHALF OF THE BOARD:

.....
Chris Campbell

Date: 09.01.24.....

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

I report on the accounts for the year ended 30th April 2023 set out on pages six to thirteen.

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
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Ingram Enterprise Centre
30 – 38 John Finnie Street
Kilmarnock
Ayrshire
KA1 1DD

Date:09.01.24.....

Girvan Community Garden

Statement of Financial Activities
for the Year Ended 30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	30.4.23 Total funds £	30.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	7,802	7,802	7,844
Charitable activities					
GENERAL		-	38,010	38,010	26,590
Other income		<u>4,366</u>	<u>8,984</u>	<u>13,350</u>	<u>430</u>
Total		<u>4,366</u>	<u>54,796</u>	<u>59,162</u>	<u>34,864</u>
EXPENDITURE ON					
Raising funds		15,091	212	15,303	8,687
Charitable activities					
GENERAL		3,574	28,010	31,584	19,665
Other		<u>-</u>	<u>145</u>	<u>145</u>	<u>137</u>
Total		<u>18,665</u>	<u>28,367</u>	<u>47,032</u>	<u>28,489</u>
NET INCOME/(EXPENDITURE)		(14,299)	26,429	12,130	6,375
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>12,884</u>	<u>28,800</u>	<u>41,684</u>	<u>35,309</u>
TOTAL FUNDS CARRIED FORWARD		<u>(1,415)</u>	<u>55,229</u>	<u>53,814</u>	<u>41,684</u>

The notes form part of these financial statements

Girvan Community Garden

Balance Sheet
30 April 2023

	Notes	Unrestricted fund £	Restricted fund £	30.4.23 Total funds £	30.4.22 Total funds £
FIXED ASSETS					
Tangible assets	5	13,589	-	13,589	12,417
CURRENT ASSETS					
Debtors	6	671	-	671	-
Cash at bank and in hand		<u>1,044</u>	<u>55,229</u>	<u>56,273</u>	<u>31,188</u>
		1,715	55,229	56,944	31,188
CREDITORS					
Amounts falling due within one year	7	(16,719)	-	(16,719)	(1,921)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(15,004)</u>	<u>55,229</u>	<u>40,225</u>	<u>29,267</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(1,415)</u>	<u>55,229</u>	<u>53,814</u>	<u>41,684</u>
NET ASSETS		<u>(1,415)</u>	<u>55,229</u>	<u>53,814</u>	<u>41,684</u>
FUNDS	9				
Unrestricted funds				(1,415)	12,884
Restricted funds				<u>55,229</u>	<u>28,800</u>
TOTAL FUNDS				<u>53,814</u>	<u>41,684</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 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 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 and were signed on its behalf by:

.....
C J Campbell - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

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.

2. NET INCOME/(EXPENDITURE)

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

	30.4.23	30.4.22
	£	£
Depreciation - owned assets	<u>2,169</u>	<u>2,326</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,845	(1)	7,844
Charitable activities			
GENERAL	1,530	25,060	26,590
Other income	<u>430</u>	<u>-</u>	<u>430</u>
Total	<u>9,805</u>	<u>25,059</u>	<u>34,864</u>
EXPENDITURE ON			
Raising funds	-	8,687	8,687
Charitable activities			
GENERAL	2,326	17,339	19,665
Other	<u>-</u>	<u>137</u>	<u>137</u>
Total	<u>2,326</u>	<u>26,163</u>	<u>28,489</u>
NET INCOME/(EXPENDITURE)	7,479	(1,104)	6,375
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>5,405</u>	<u>29,904</u>	<u>35,309</u>
TOTAL FUNDS CARRIED FORWARD	<u>12,884</u>	<u>28,800</u>	<u>41,684</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 May 2022	2,237	49,661	51,898
Additions	<u>-</u>	<u>3,341</u>	<u>3,341</u>
At 30 April 2023	<u>2,237</u>	<u>53,002</u>	<u>55,239</u>
DEPRECIATION			
At 1 May 2022	-	39,481	39,481
Charge for year	<u>-</u>	<u>2,169</u>	<u>2,169</u>
At 30 April 2023	<u>-</u>	<u>41,650</u>	<u>41,650</u>
NET BOOK VALUE			
At 30 April 2023	<u>2,237</u>	<u>11,352</u>	<u>13,589</u>
At 30 April 2022	<u>2,237</u>	<u>10,180</u>	<u>12,417</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Trade debtors	660	-
Prepayments and accrued income	<u>11</u>	<u>-</u>
	<u>671</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Bank loans and overdrafts (see note 8)	13,725	-
Trade creditors	1	1
Accrued expenses	<u>2,993</u>	<u>1,920</u>
	<u>16,719</u>	<u>1,921</u>

8. LOANS

An analysis of the maturity of loans is given below:

	30.4.23	30.4.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>13,725</u>	<u>-</u>

Girvan Community Garden

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

9. MOVEMENT IN FUNDS

	At 1.5.22 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	12,884	(14,299)	(1,415)
Restricted funds			
RESTRICTED	28,800	26,429	55,229
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,684</u>	<u>12,130</u>	<u>53,814</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,366	(18,665)	(14,299)
Restricted funds			
RESTRICTED	54,796	(28,367)	26,429
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>59,162</u>	<u>(47,032)</u>	<u>12,130</u>

Comparatives for movement in funds

	At 1.5.21 £	Net movement in funds £	At 30.4.22 £
Unrestricted funds			
General fund	5,405	7,479	12,884
Restricted funds			
RESTRICTED	29,904	(1,104)	28,800
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,309</u>	<u>6,375</u>	<u>41,684</u>

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,805	(2,326)	7,479
Restricted funds			
RESTRICTED	25,059	(26,163)	(1,104)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>34,864</u>	<u>(28,489)</u>	<u>6,375</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.21 £	Net movement in funds £	At 30.4.23 £
Unrestricted funds			
General fund	5,405	(6,820)	(1,415)
Restricted funds			
RESTRICTED	29,904	25,325	55,229
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,309</u>	<u>18,505</u>	<u>53,814</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,171	(20,991)	(6,820)
Restricted funds			
RESTRICTED	79,855	(54,530)	25,325
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>94,026</u>	<u>(75,521)</u>	<u>18,505</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

Girvan Community Garden

Detailed Statement of Financial Activities
for the Year Ended 30 April 2023

	30.4.23 £	30.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	<u>7,802</u>	<u>7,845</u>
	7,802	7,844
Charitable activities		
Grants	38,010	26,590
Other income		
Other Income	<u>13,350</u>	<u>430</u>
Total incoming resources	59,162	34,864
EXPENDITURE		
Other trading activities		
Purchases	738	2,263
Other direct costs	<u>14,565</u>	<u>6,424</u>
	15,303	8,687
Other		
No description	145	137
Support costs		
Management		
Wages	17,946	10,671
Insurance	553	420
Light and heat	366	1,059
Postage and stationery	27	22
Advertising	237	216
Sundries	9,671	4,373
Depreciation of tangible and heritage assets	<u>2,169</u>	<u>2,326</u>
	30,969	19,087
Governance costs		
Accountancy and legal fees	<u>615</u>	<u>578</u>
Total resources expended	<u>47,032</u>	<u>28,489</u>
Net income	<u>12,130</u>	<u>6,375</u>

This page does not form part of the statutory financial statements