

**WHINNIES COMMUNITY GARDENS**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF WHINNIES COMMUNITY GARDENS**

I report to the trustees on my examination of the financial statements of Whinnies Community Gardens (the charity) for the year ended 31 July 2024.

**Responsibilities and basis of report**

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act.

In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

R Brotherston.

Robert Brotherston  
Todlaw  
Foxes Covert  
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# WHINNIES COMMUNITY GARDENS

## STATEMENT OF FINANCIAL ACTIVITIES INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDING 31 JULY 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Income From:</b>				
Sales	23,204	-	23,204	23,462
Donations	6,857	-	6,857	8,056
Table Hire	-	-	-	75
Auction	957	-	957	438
Super Hero Day	521	-	521	95
Asset Sale	-	-	-	645
Xmas Market	1,412	-	1,412	1,696
Sponsorship	200	-	200	500
Rent	450	-	450	400
Interest	70	-	70	25
Grant	3,000	9,955	12,955	4,560
<b>Total Income</b>	<b>36,670</b>	<b>9,955</b>	<b>46,626</b>	<b>39,952</b>
<b>Expenditure On:</b>				
Provisions	6,818	-	6,818	7,348
Maintenance	6,192	-	6,192	284
Insurance	114	-	114	365
Furniture	-	-	-	793
Equipment	6,193	-	6,193	4,774
Materials	1,886	-	1,886	3,789
Telephony	31	-	31	83
Stationery	184	-	184	120
Legal & Professional Fees	-	-	-	-
General Expenses	3,905	-	3,905	3,817
Water Connection	-	-	-	5,392
Depreciation	1,805	-	1,805	429
Rent	1,500	-	1,500	625
Utilities	419	-	419	-
Electric Connection	-	13,527	13,527	-
Garden Furniture	1,377	3,637	5,014	-
<b>Total Expenditure</b>	<b>30,424</b>	<b>17,164</b>	<b>47,588</b>	<b>27,819</b>
<b>Net Incoming Resources</b>	6,246	(7,208)	(962)	12,133
Transfers Between Funds	(4,493)	4,493	-	-
<b>Net Movement in Funds</b>	<b>1,753</b>	<b>(2,715)</b>	<b>(962)</b>	<b>12,133</b>
Fund Balances at 1 August 2023	16,556	2,715	19,271	7,138
<b>Fund Balances at 31 July 2024</b>	<b>18,309</b>	<b>-</b>	<b>18,309</b>	<b>19,271</b>

**WHINNIES COMMUNITY GARDENS****BALANCE SHEET****As At 31 JULY 2024**

	2024	2023
	£	
<b>Fixed Assets</b>		
Tangible Assets	9,674	7,291
<b>Current Assets</b>		
Cash at Bank and in Hand	8,729	12,604
Prepayments	531	-
<b>Creditors: Amounts Falling Due Within One Year</b>		
Accrued Expenses	625	625
Net Current Assets	8,634	11,979
<b>Total Assets less Current Liabilities</b>	<u>18,309</u>	<u>19,271</u>
<b>Income Funds:</b>		
Restricted Funds	-	2,715
Unrestricted Funds	<u>18,309</u>	<u>16,556</u>
	<u>18,309</u>	<u>19,271</u>

# Statement of Financial Activities

Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total Funds	Prior Year Funds
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## Incoming resources

### Income and endowments from:

Donations and legacies  
Charitable activities  
Other trading activities  
Investments  
Separate material item of income  
Other

#### Total

9,857	-	-	9,857	8,056
23,654	9,955	-	33,610	28,022
3,090	-	-	3,090	3,849
70	-	-	70	25
-	-	-	-	-
-	-	-	-	-
36,670	9,955	-	46,626	39,952

## Resources expended

### Expenditure on:

Raising funds  
Charitable activities  
Separate material item of expense  
Other

#### Total

-	-	-	-	-
30,424	17,164	-	47,588	27,819
-	-	-	-	-
-	-	-	-	-
30,424	17,164	-	47,588	27,819

## Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

6,246	(7,208)	-	(962)	12,133
-	-	-	-	-
6,246	(7,208)	-	(962)	12,133
-	-	-	-	-
(4,493)	4,493	-	-	-

## Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

-	-	-	-	-
-	-	-	-	-
1,753	(2,715)	-	(962)	12,133
16,556	2,715	-	19,271	7,138
18,309	-	-	18,309	19,271