

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025
FOR
CONCRETE GARDEN**

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

CONCRETE GARDEN

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 19
Detailed Statement of Financial Activities	20

CONCRETE GARDEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees are pleased to present their report, along with the financial statements of the charity, for the year ending 31 January 2025. The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), following the guidelines of the Charities Statement of Recommended Practice (SORP) (effective from 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

Our Charitable Goals

Our core mission remains to:

- Promote the advancement of citizenship, civic responsibility, sustainable community development, and urban regeneration in Possilpark and North Glasgow.
- Provide recreational activities aimed at enhancing the quality of life of the local community.
- Advance environmental protection and education for all.

Community Engagement

Concrete Garden operates as an inclusive project, welcoming all individuals regardless of social, cultural, economic, or geographical background. Definitions used for participant identification include:

- **Member:** Individuals wishing to stay informed about activities and events.
- **Participant:** Individuals attending workshops, events, or activities.
- **Growing Community:** Community gardeners and participants.
- **Plot Holder:** Individuals managing a garden plot for a growing season.
- **Play:** Offering young people a safe space to explore, learn, and grow
- **Volunteer:** Individuals offering their time to assist the project, either in a defined role or informally.

CONCRETE GARDEN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Introduction

The Concrete Garden continued to grow and develop through the year January 24-January 25. The Play Team were an invaluable community asset as they developed space for children to explore play, and families and carers to develop mutual support and social networks. The Growing Well team at the Concrete and Back Garden continued to provide excellent support, workshops and events to a diverse group of local people, particularly attending to those who find themselves on the margins of society and struggle to engage with many other services. The Concrete Garden continues to strive towards excellence in our service of our local community of Possilpark.

Change in Governance

After 12 years of dedicated service and leadership, [REDACTED] stepped down from the role of CEO. We are enormously grateful for the leadership and vision she gave the charity and the tireless work she put into establishing the charity. The benefit to the local community of her work has been substantial.

We welcomed [REDACTED] as our new CEO in June 2024. Mo stayed on to ensure a smooth transition of operational management. [REDACTED] has taken over the day-to-day management of the charity on behalf of the trustees.

Play Initiatives

"We see a difference in our children's moods, resilience and ability to engage with others." - Parent feedback from Play Sessions

The 2024/25 period was an exciting year for Concrete Garden as we reestablished our Play Team & delivery in The Back Garden. After a period of lack of funding we were able to secure support from National Lottery Young Start, Outdoor Community Play Funds, Maple Trust, Summer Farms & Gardening, and Glasgow's Holiday Food Fund. These allowed us to develop and provide outdoor play opportunities year-round for the families of our community of Possilpark. We were also beneficiaries of small grants from Cash for Kids for Christmas 2024, which allowed us to gift our families with supermarket vouchers to help support them during a vulnerable financial period.

Our high-quality play experiences reached around 80 individual children, and 32 families across the 2024/25 period. Across 75 sessions delivered from July 2024-March 2025 we totalled 5850 individual encounters with children and young people within 178 hours of delivery. This includes many days spent in the garden, outings including trips to the local climbing wall and days spent on the boat at Loch Lomond, all of which we have managed to provide free of charge.

The Back Garden Play Sessions have remained at the heart of the community, offering a safe and inclusive space where children are free to explore, build friendships and develop confidence. Delivering after-school sessions, as well as holiday delivery, we have provided year-round opportunities for the community. Our dedicated play team have engaged children in developing various outdoor skills such as den building, fire lighting and climbing, as well as facilitating free play shaped around the interests and needs of the children. Within every session we provide warm drinks and snacks for all children free of charge, catering to all dietary requirements.

The Back Garden has become much more than a play service over the 2024/25 period -it has evolved into an inclusive community hub for children, families and carers. What began as a space for outdoor play has grown into a vital point of connection within Possilpark, where families come together to share experiences, support one another, and build a sense of belonging. The social gatherings that now take place within the garden are a natural byproduct of the quality care delivered through our play sessions.

CONCRETE GARDEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

ACHIEVEMENTS AND PERFORMANCE

Garden Initiatives

"It gives me a sense of fulfilment and being involved with community, being accepted, meeting new people."
-Garden Volunteer

Throughout 2024, we have delivered a diverse and accessible program of activities. Our established referral pathways and wide network of referral partners have continued to ensure that participants receive the support they need to access and engage with the project. Both formal and informal feedback indicates that participants experience improved wellbeing through regular access to greenspace, opportunities for social connection in a safe and supportive environment, access to fresh produce and cooking experiences, and peer and project support to develop new skills and knowledge.

Our social and therapeutic gardening sessions, wellbeing workshops, learning opportunities, and community events help people connect with the natural environment and encourage the use of local greenspaces in ways that support wellbeing. This includes everything from simple walks and spending time outdoors, to hands-on learning in gardening, plant identification, and foraging.

Through our workshop program, participants have cultivated a range of wellbeing skills including cooking, making plant-based remedies and healthy foods, herbal first aid, and creating body care products. These sessions promote affordable, practical self-care and encourage participants to take time for their health and wellbeing.

The project has continued to flourish in 2024, engaging over 300 unique participants across a wide range of activities. Our main participants were adults from north Glasgow and the surrounding areas. We welcomed a wide age range-from 16 to over 70-and worked with people at different stages of life and with varying support needs. Participants included those referred by mental health and other support services, people living in supported accommodation, and individuals referred through recovery programmes as well as members of our local community.

From gardening and cookery to herbal workshops and community events, every aspect of the program contributes to wellbeing, building skills and confidence, and social connection. We have deepened our community roots through partnerships, expanded our outreach, and developed accessible, supportive spaces that foster belonging and resilience, where people feel valued, supported, and inspired to grow, both personally and collectively.

We continue to be reminded how generous, creative, and resilient our community is. People offer support to one another, share skills, and bring ideas that shape the programme in meaningful ways. Shared food, plants, and stories have built bridges between generations and across cultures-reminding us how much richness and connection can grow when people are given space and support to come together.

FINANCIAL REVIEW

Financial position

The statement of financial activities on page 7 reflects a deficit of £19,016 (2024: £31,559) which comprises a deficit of £16,990 (2024: £13,718) on unrestricted funds and a deficit of £2,026 (2024: £17,841) on restricted funds. The balance on the general fund at 31 January 2025 was £69,383 (2024: £85,910), there is a designated staff costs fund of £14,786 (2024: £15,249) and the balance on the restricted funds at 31 January 2025 was £53,320 (2024: £55,346). Total net assets at 31 January 2025 were £137,489 (2024: £156,505).

Principal funding sources

Funding and Future Support

Securing essential funding is critical to the growth and sustainability of our work. As we strive to continue serving the community, we remain grateful to our funders and partners whose support has been vital in making all of this possible.

Our 2024 successes, while not measured by traditional statistics, are reflected in the lives touched, the new skills developed, and the strengthened bonds within our community. By investing in our community initiatives, funders play a direct role in shaping the future of Possilpark and North Glasgow, fostering a thriving, sustainable environment for all.

Investment policy and objectives

The constitution confers no investment powers on the Trustees and the charity holds no such securities.

CONCRETE GARDEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

FINANCIAL REVIEW

Reserves policy

The reserves represent the funds arising from current operating results.

Concrete Garden reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

Concrete Garden trustees maintain the charity's reserves at a level, which is at least equivalent to three months' operational expenditure.

Concrete Garden trustees will review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a yearly basis.

FUTURE PLANS

A huge amount of work and effort, both on the part of [REDACTED] has been invested in trying to secure the purchase of the land that the Back Garden sits on and the adjacent site. As we closed the 2024/2025 accounts, we had funding secured and had undergone the necessary organisational adjustments to take this on. Unfortunately, this land purchase has subsequently been unsuccessful due to malalignment in expectations between local government (the landowner) and central government (a principal funder) of appropriate legal clauses to include in the transaction. The Growing Well team were working on a Back Garden redesign and expansion of service delivery based on the expected acquisition of the land. We continue to develop the existing services, engaging with individuals and partner organisations, while reevaluating following the loss of the purchase of the site adjacent to the back garden.

Play team

As we work our way through the 2025/2026 period our focus remains on sustaining our year-round play provision three days per week. We hope to reengage some families through regular community days and expand our partnerships to deliver broader opportunities for learning through play within the outdoors. We would also like to fulfil our vision of engaging and providing support to our teenagers within Possilpark, who currently don't have much on offer. We hope through engagement within a safe space we can nurture a sense of responsibility and belonging. Having now reestablished our service within the community, and with the unbridled support of our families, we hope that we are entering a strong period for the service and the charity, with a clear vision and an understanding of the benefits of outdoor experiences for children."

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a recognised Scottish Charitable Incorporated Organisation (SCIO). A SCIO is a legal entity and as such the trustees are in general protected from incurring personal liability and can enter contracts, employ staff, own property etc.

Organisational structure

Appointment of the trustees is governed by the constitution of the charity.

The board have delegated responsibility for the day-to-day management of the charity to the CEO, John Munro.

Risk management

The Trustees have examined the major strategic, business and operational risks, which the charity faces, and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

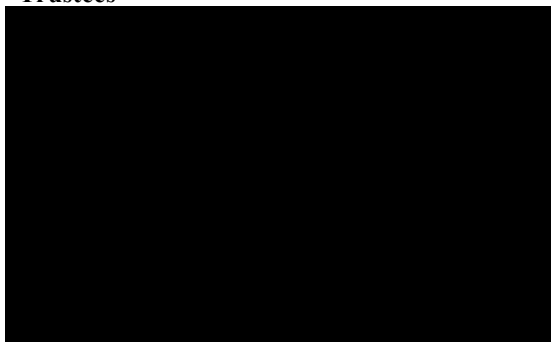
Registered Charity number

SC043154

CONCRETE GARDEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JANUARY 2025

Registered office
St Matthew's Centre
200 Balmore Road
GLASGOW
G22 6LJ

Trustees



Independent Examiner

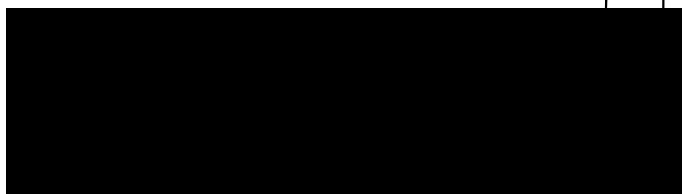
Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

Bankers

The Cooperative Bank
29 Gordon Street
Glasgow
G76 7XH

Virgin Bank
177 Bothwell Street
Glasgow
G2 7ER

Approved by order of the board of trustees on 31/10/25 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CONCRETE GARDEN

I report on the accounts for the year ended 31 January 2025 set out on pages seven to nineteen.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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.

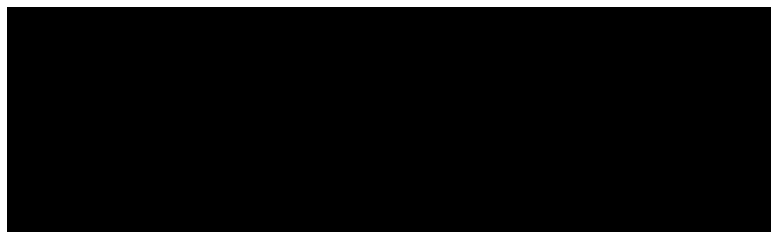
Independent examiner's statement

In connection with 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; and
 - to prepare accounts which accord with the accounting records and to 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.



The Institute of Chartered Accountants of Scotland

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

Date: 31/10/25

CONCRETE GARDEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	15
Charitable activities					
Charitable Activities		<u>1,880</u>	<u>228,916</u>	<u>230,796</u>	<u>233,604</u>
Total		<u>1,880</u>	<u>228,916</u>	<u>230,796</u>	<u>233,619</u>
EXPENDITURE ON					
Charitable activities	2				
Charitable Activities		<u>22,186</u>	<u>227,626</u>	<u>249,812</u>	<u>265,178</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(20,306) <u>3,316</u>	1,290 <u>(3,316)</u>	(19,016) <u>-</u>	(31,559) <u>-</u>
Net movement in funds		(16,990)	(2,026)	(19,016)	(31,559)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>101,159</u>	<u>55,346</u>	<u>156,505</u>	<u>188,064</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>84,169</u></u>	<u><u>53,320</u></u>	<u><u>137,489</u></u>	<u><u>156,505</u></u>

The notes form part of these financial statements

CONCRETE GARDEN

BALANCE SHEET 31 JANUARY 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	9	-	2,491	2,491	2,494
Cash at bank and in hand		<u>89,272</u>	<u>96,054</u>	<u>185,326</u>	<u>201,323</u>
		89,272	98,545	187,817	203,817
CREDITORS					
Amounts falling due within one year	10	<u>(5,103)</u>	<u>(45,225)</u>	<u>(50,328)</u>	<u>(47,312)</u>
NET CURRENT ASSETS		<u>84,169</u>	<u>53,320</u>	<u>137,489</u>	<u>156,505</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>84,169</u>	<u>53,320</u>	<u>137,489</u>	<u>156,505</u>
NET ASSETS		<u>84,169</u>	<u>53,320</u>	<u>137,489</u>	<u>156,505</u>
FUNDS	11				
Unrestricted funds				84,169	101,159
Restricted funds				<u>53,320</u>	<u>55,346</u>
TOTAL FUNDS				<u>137,489</u>	<u>156,505</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/01/25 and were signed on its behalf by:

Trustee

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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'. The financial statements have been prepared under the historical cost convention.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The balance sheet at 31 January 2025 shows a strong net assets and cash flow position. As a result, the financial statements have been prepared on the going concern basis.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the trustees have made the following judgements:

Assets are considered for indications of impairment. If required an impairment review will be carried out and a decision made on possible impairment. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Bad debts are provided for where objective evidence of the need for a provision exists.

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.

Grants are recognised in full in the Statement of Financial Activities in the year received, unless related to a specific period, when they are deferred until used. Grants relating to a specific project are allocated to the appropriate restricted fund.

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.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

1. ACCOUNTING POLICIES - continued

Impairment of assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.

Non-financial assets

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

Financial assets

For financial assets carried at amortised cost, the amount of impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal.

An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 3) £	Support costs (see note 4) £	Totals £
Charitable Activities	<u>40,011</u>	<u>209,801</u>	<u>249,812</u>

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

3. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Telephone	1,772	3,408
Postage and stationery	-	1,085
Materials & workshop	33,336	31,874
Recruitment	1,746	1,502
Training	2,280	7,869
Travel expenses	<u>877</u>	<u>1,320</u>
	<u>40,011</u>	<u>47,058</u>

4. SUPPORT COSTS

	Management	Human resources	Governance costs	Totals
	£	£	£	£
Charitable Activities	<u>10,748</u>	<u>196,953</u>	<u>2,100</u>	<u>209,801</u>

Support costs, included in the above, are as follows:

Management

	2025	2024
	Charitable Activities	Total activities
	£	£
Rates and water	6,044	6,484
Insurance	1,609	1,421
Sundries	<u>3,095</u>	<u>2,110</u>
	<u>10,748</u>	<u>10,015</u>

Human resources

	2025	2024
	Charitable Activities	Total activities
	£	£
Wages	193,249	202,874
Pensions	<u>3,704</u>	<u>3,611</u>
	<u>196,953</u>	<u>206,485</u>

Governance costs

	2025	2024
	Charitable Activities	Total activities
	£	£
Independent examiner's fee	<u>2,100</u>	<u>1,620</u>

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

5. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Independent examiner's fee	<u>2,100</u>	<u>1,620</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2025 nor for the year ended 31 January 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2025 nor for the year ended 31 January 2024.

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	193,249	202,874
Other pension costs	<u>3,704</u>	<u>3,611</u>
	<u>196,953</u>	<u>206,485</u>

The average monthly number of employees during the year were 10 (2014: 13).

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	15	15
Charitable activities			
Charitable Activities	<u>(515)</u>	<u>234,119</u>	<u>233,604</u>
Total	<u>(515)</u>	<u>234,134</u>	<u>233,619</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>13,203</u>	<u>251,975</u>	<u>265,178</u>
NET INCOME/(EXPENDITURE)	(13,718)	(17,841)	(31,559)
RECONCILIATION OF FUNDS			
Total funds brought forward	114,877	73,187	188,064

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>101,159</u>	<u>55,346</u>	<u>156,505</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	<u>2,491</u>	<u>2,494</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accruals and deferred income	<u>50,328</u>	<u>47,312</u>

During the year, income of £45,102 (2024: £42,211) was deferred and £42,211 (2024: £30,142) was released to income.

11. MOVEMENT IN FUNDS

	At 1/2/24 £	Net movement in funds £	Transfers between funds £	At 31/1/25 £
Unrestricted funds				
General fund	85,910	(19,843)	3,316	69,383
Designated fund - Staff costs	<u>15,249</u>	<u>(463)</u>	-	<u>14,786</u>
	101,159	(20,306)	3,316	84,169
Restricted funds				
NHS	3,904	(3,904)	-	-
Community Kitchen	1,753	-	-	1,753
Glasgow City Council Area Committee	-	5,075	-	5,075
Donations	3,316	-	(3,316)	-
Glasgow City Council Holiday Food Programme	6,669	(6,669)	-	-
Young Start (delivered by the National Lottery)	9,572	(9,355)	-	217
The National Lottery Community Fund	7,513	(411)	-	7,102
Glasgow City Council Communities Fund	8,470	2,427	-	10,897
Inspiring Scotland Community Outdoor Play	7,171	(7,171)	-	-
Impact Funding Partners Volunteering Support Fund	6,876	(5,030)	-	1,846
Glasgow Community Health and Wellbeing	3	2,760	-	2,763
Scottish Land Fund Stage 1	99	(99)	-	-
Scottish Land Fund Stage 2	-	19,969	-	19,969
Summer farms and gardening	-	233	-	233
Hugh Fraser	-	3,309	-	3,309
The Maple Trust	-	156	-	156
	<u>55,346</u>	<u>1,290</u>	<u>(3,316)</u>	<u>53,320</u>
TOTAL FUNDS	<u>156,505</u>	<u>(19,016)</u>	-	<u>137,489</u>

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,880	(21,723)	(19,843)
Designated fund - Staff costs	<u>-</u>	<u>(463)</u>	<u>(463)</u>
	1,880	(22,183)	(20,306)
Restricted funds			
NHS	500	(4,404)	(3,904)
The Robertson Trust	25,009	(25,009)	-
Glasgow City Council Area Committee	5,254	(179)	5,075
Endrick Trust	2,500	(2,500)	-
Glasgow City Council Holiday Food Programme	-	(6,669)	(6,669)
Young Start (delivered by the National Lottery)	27,973	(37,328)	(9,355)
The National Lottery Community Fund	49,234	(49,645)	(411)
Glasgow City Council Communities Fund	68,434	(66,007)	2,427
Inspiring Scotland Community Outdoor Play	-	(7,171)	(7,171)
Impact Funding Partners Volunteering Support Fund	4,981	(10,011)	(5,030)
Glasgow Community Health and Wellbeing	7,729	(4,969)	2,760
Scottish Land Fund Stage 1	-	(99)	(99)
Scottish Land Fund Stage 2	19,969	-	19,969
Summer farms and gardening	1,500	(1,267)	233
Cash for Kids	2,500	(2,500)	-
Hugh Fraser	6,667	(3,358)	3,309
The Maple Trust	<u>6,667</u>	<u>(6,511)</u>	<u>156</u>
	<u>228,916</u>	<u>(227,626)</u>	<u>1,290</u>
TOTAL FUNDS	<u>230,796</u>	<u>(249,812)</u>	<u>(19,016)</u>

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/2/23 £	Net movement in funds £	At 31/1/24 £
Unrestricted funds			
General fund	84,880	1,030	85,910
Designated fund - Staff costs	<u>30,000</u>	<u>(14,751)</u>	<u>15,249</u>
	114,880	(13,721)	101,159
Restricted funds			
NHS	-	3,904	3,904
The Robertson Trust	13,259	(13,259)	-
Community Kitchen	2,728	(975)	1,753
Donations	3,594	(278)	3,316
Glasgow City Council Holiday Food Programme	2,976	3,693	6,669
Young Start (delivered by the National Lottery)	4,005	5,567	9,572
The National Lottery Community Fund	12,057	(4,544)	7,513
Garfield Weston Foundation	7,972	(7,972)	-
Glasgow City Council Communities Fund	12,665	(4,195)	8,470
Inspiring Scotland Community Outdoor Play	4,192	2,979	7,171
Impact Funding Partners Volunteering Support Fund	7,474	(598)	6,876
Glasgow Community Health and Wellbeing	2,262	(2,259)	3
Scottish Land Fund Stage 1	<u>-</u>	<u>99</u>	<u>99</u>
	<u>73,184</u>	<u>(17,838)</u>	<u>55,346</u>
TOTAL FUNDS	<u>188,064</u>	<u>(31,559)</u>	<u>156,505</u>

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

11. 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	1	1,029	1,030
Designated fund - Staff costs	<u>(517)</u>	<u>(14,234)</u>	<u>(14,751)</u>
	(516)	(13,205)	(13,721)
Restricted funds			
NHS	9,000	(5,096)	3,904
The Robertson Trust	8,741	(22,000)	(13,259)
Community Kitchen	-	(975)	(975)
Donations	19	(297)	(278)
Glasgow City Council Holiday Food Programme	19,680	(15,987)	3,693
Young Start (delivered by the National Lottery)	37,658	(32,091)	5,567
Children in Need	4,377	(4,377)	-
The National Lottery Community Fund	49,476	(54,020)	(4,544)
Garfield Weston Foundation	6,250	(14,222)	(7,972)
Glasgow City Council Communities Fund	69,688	(73,883)	(4,195)
Inspiring Scotland Community Outdoor Play	14,865	(11,886)	2,979
Impact Funding Partners Volunteering Support Fund	12,639	(13,237)	(598)
Glasgow Community Health and Wellbeing	-	(2,259)	(2,259)
Scottish Land Fund Stage 1	<u>1,742</u>	<u>(1,643)</u>	<u>99</u>
	<u>234,135</u>	<u>(251,973)</u>	<u>(17,838)</u>
TOTAL FUNDS	<u>233,619</u>	<u>(265,178)</u>	<u>(31,559)</u>

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

11. MOVEMENT IN FUNDS - continued

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

	At 1/2/23 £	Net movement in funds £	Transfers between funds £	At 31/1/25 £
Unrestricted funds				
General fund	84,880	(18,813)	3,316	69,383
Designated fund - Staff costs	<u>30,000</u>	<u>(15,214)</u>	<u>-</u>	<u>14,786</u>
	114,880	(34,027)	3,316	84,169
Restricted funds				
The Robertson Trust	13,259	(13,259)	-	-
Community Kitchen	2,728	(975)	-	1,753
Glasgow City Council Area Committee	-	5,075	-	5,075
Donations	3,594	(278)	(3,316)	-
Glasgow City Council Holiday Food Programme	2,976	(2,976)	-	-
Young Start (delivered by the National Lottery)	4,005	(3,788)	-	217
The National Lottery Community Fund	12,057	(4,955)	-	7,102
Garfield Weston Foundation	7,972	(7,972)	-	-
Glasgow City Council Communities Fund	12,665	(1,768)	-	10,897
Inspiring Scotland Community Outdoor Play	4,192	(4,192)	-	-
Impact Funding Partners Volunteering Support Fund	7,474	(5,628)	-	1,846
Glasgow Community Health and Wellbeing	2,262	501	-	2,763
Scottish Land Fund Stage 2	-	19,969	-	19,969
Summer farms and gardening	-	233	-	233
Hugh Fraser	-	3,309	-	3,309
The Maple Trust	<u>-</u>	<u>156</u>	<u>-</u>	<u>156</u>
	<u>73,184</u>	<u>(16,548)</u>	<u>(3,316)</u>	<u>53,320</u>
TOTAL FUNDS	<u>188,064</u>	<u>(50,575)</u>	<u>-</u>	<u>137,489</u>

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

11. MOVEMENT IN FUNDS - continued

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	1,880	(20,693)	(18,813)
Designated fund - Staff costs	<u>(518)</u>	<u>(14,696)</u>	<u>(15,214)</u>
	1,362	(35,389)	(34,027)
Restricted funds			
NHS	9,500	(9,500)	-
The Robertson Trust	33,750	(47,009)	(13,259)
Community Kitchen	-	(975)	(975)
Glasgow City Council Area Committee	5,254	(179)	5,075
Endrick Trust	2,500	(2,500)	-
Donations	19	(297)	(278)
Glasgow City Council Holiday Food Programme	19,680	(22,656)	(2,976)
Young Start (delivered by the National Lottery)	65,631	(69,419)	(3,788)
Children in Need	4,377	(4,377)	-
The National Lottery Community Fund	98,710	(103,665)	(4,955)
Garfield Weston Foundation	6,250	(14,222)	(7,972)
Glasgow City Council Communities Fund	138,122	(139,890)	(1,768)
Inspiring Scotland Community Outdoor Play	14,866	(19,058)	(4,192)
Impact Funding Partners Volunteering Support Fund	17,620	(23,248)	(5,628)
Glasgow Community Health and Wellbeing	7,729	(7,228)	501
Scottish Land Fund Stage 1	1,742	(1,742)	-
Scottish Land Fund Stage 2	19,969	-	19,969
Summer farms and gardening	1,500	(1,267)	233
Cash for Kids	2,500	(2,500)	-
Hugh Fraser	6,667	(3,358)	3,309
The Maple Trust	<u>6,667</u>	<u>(6,511)</u>	<u>156</u>
	<u>463,053</u>	<u>(479,601)</u>	<u>(16,548)</u>
TOTAL FUNDS	<u>464,415</u>	<u>(514,990)</u>	<u>(50,575)</u>

Explanation of funds

Unrestricted funds

General fund - to support the general activities of the charity.

Staff costs fund - to cover staff costs including the continuation of the Finance Associate post; and any handover periods resulting from our strategic review of projects and funding.

Restricted funds

NHS - Funds towards The Back Garden staff and project costs.

Donations - Funds towards activities of the Concrete Garden charity.

The National Lottery Community Fund - Funds towards salaries, and running costs for the Growing Well Project.

The Robertson Trust - Funds towards the salary of the Project Manager.

Community Kitchen - Funds towards staffing and provision of community meals and food.

Impact Funding Partners Volunteering Support Funds towards Volunteer staff/activities.

CONCRETE GARDEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 JANUARY 2025

11. MOVEMENT IN FUNDS - continued

Glasgow City Council Area Committee - Funds towards Land Development/regeneration.
Glasgow City Council Holiday Food Programme - Funds towards food and play activities during school holidays.
The National Lottery Young Start - Funds towards Play Service staffing.
Children In Need - Funds towards youth worker posts.
Garfield Weston Foundation - Funds towards staff and core running costs.
Glasgow City Council Glasgow Communities Fund - Funds towards salaries, administration and activities.
Inspiring Scotland Community Outdoor Play - Funds towards Play.
Scottish Land Fund stage 1- Funds towards land feasibility and development.
Scottish Land Fund Stage 2 - Funds towards employment of a land development manager.
Glasgow Community Health and Wellbeing - Funds towards mental wellbeing in the city.
Hugh Fraser - Funds toward the volunteer coordinator staffing costs and volunteer support projects.
Maple Trust - Funds towards to Play Service.
Cash for kids - Vouchers to support families over the Christmas period.
Endrick Trust - Growing Well Staff, overheads and materials.
Summer Farms and Gardening - funds to support the play service.

Funds transfer

During the year, £3,316 was transferred from restricted funds to general funds to reflect these funds being for the general activities of the charity.

12. RELATED PARTY DISCLOSURES

During the year, the charity paid a total of £4,550 (2024: £5,456) to St Matthew's Centre in respect of rental and other charges. At the year end, there was £nil (2024: £nil) due to St Matthew's Centre.

13. LIABILITY OF MEMBERS

The charity is a SCIO and has no share capital. The members do not have any liability in the event of winding-up.

14. VOLUNTEERS

The SCIO is dependent on the services of volunteers to carry out its objectives. The volunteers give their time free of charge and it is not possible to quantify the benefit arising to the SCIO.

CONCRETE GARDEN

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JANUARY 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	15
Charitable activities		
Grants	<u>230,796</u>	<u>233,604</u>
Total incoming resources	230,796	233,619
EXPENDITURE		
Charitable activities		
Telephone	1,772	3,408
Postage and stationery	-	1,085
Materials & workshop	33,336	31,874
Recruitment	1,746	1,502
Training	2,280	7,869
Travel expenses	<u>877</u>	<u>1,320</u>
	40,011	47,058
Support costs		
Management		
Rates and water	6,044	6,484
Insurance	1,609	1,421
Sundries	<u>3,095</u>	<u>2,110</u>
	10,748	10,015
Human resources		
Wages	193,249	202,874
Pensions	<u>3,704</u>	<u>3,611</u>
	196,953	206,485
Governance costs		
Independent examiner's fee	<u>2,100</u>	<u>1,620</u>
Total resources expended	<u>249,812</u>	<u>265,178</u>
Net expenditure	<u>(19,016)</u>	<u>(31,559)</u>

This page does not form part of the statutory financial statements