

The Charity Registration Number is :- S045148

Belville Community Garden Trust

Report and Accounts

31 March 2025

Belville Community Garden Trust

Report and accounts for the year ended 31 March 2025

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Belville Community Garden Trust

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Belville Community Garden Trust.
The charity is also known by its operating name, .

The charity's areas operation and UK charitable registration.

The charity is registered in Scotland with The Office of the Scottish Charity Regulator (OSCR) with charity number S045148.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by The Office of the Scottish Charity Regulator (OSCR) .

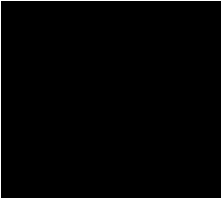
There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

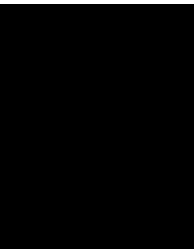
53-57 Belville Street
Greenock, Inverclyde
PA15 4UN
Telephone 01475 726034

The Trustees in office on the date the report was approved were:-



The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.



Resigned Appointed

Jan-25

All the trustees are also members of the charity.

Belville Community Garden Trust

Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Belville Community Garden Trust is a registered charity set up by local people in 2014 to bring community groups and individuals together in a deprived area of the east end of Greenock.

We aim to break down social barriers for the young and old alike and offer the chance of new learning experiences, improved community relationships, a sense of pride in the environment and an improved sense of mental and physical well-being.

The main activities of our organisation involve building a safer, stronger community and improving lifestyles and health primarily through gardening, horticulture and healthy eating. We will measure the level of change in our community as a result of these interventions.

Charitable Purposes

The advancement of community development through provision of and participation in community garden spaces in an inclusive and sustainable manner.

The advancement of education the general public in garden design and construction, agriculture, horticulture, crafts, sustainable development, and the production and improvement of the natural environment through good environmental practices by supporting, encouraging and seeking to improve gardening of all kinds in Belville street and the surrounding area and through the provision of community garden spaces, particularly in horticultural and ecological matters, by encouraging and teaching a range of outdoor skills and pursuits, promoting the benefits of the natural environment and living more sustainably.

The advancement of environmental improvement through the growing of food locally, leading to a reduction in carbon footprint, increased resilience, and opportunities for recycling and other materials and by promoting the benefits of and demonstrating a range of good environmental and horticultural practices such as organic growing, composting, and through reducing, reusing and recycling of resources.

The promotion of such other charitable purposes as may time to time be determined.

Our Vision

The visions, mission and values of Belville Community Garden are as follows:

Our Vision: Creating a flourishing community

Our Mission: Growing a sustainable, happy, healthy, community for all

Our Values:

- Healthy
- Respect
- For everybody

The main activities undertaken in relation to those purposes during the year.

Coming into our 10th year of operation, which we celebrated in October 2024, the BCGT staff and volunteer team have been committed to provision of community gardening opportunities, developing our on-site facilities with new features and improving our existing growing systems.

Our main focusses throughout the year have centred on expanding our capacity for food production, local knowledge sharing and improving the resilience of our income streams through widening of our fundraising strategy.

Our weekly schedule makes provision for health and wellbeing focussed community learning and development, through gardening and allotment sessions, food distribution, craft groups, walking and outdoor activities. Additionally, we have developed and successfully run a training session, aimed at educators to teach the ethos and principles of Outdoor Play.

BCGT undertake an annual community consultation to ensure our direction and obligations to our community are being fulfilled and to inform upon upcoming fundraising and governance needs of the organisation.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Through our activity schedule and services, we interact with over 250 people per week, most of whom reside within our immediate community. Belville lies within an SIMD1 area that is consistently ranked as the most deprived in Scotland and is typified by health and wealth inequalities and injustices.

Our weekly schedule includes regular opportunities for gardening and horticulture (with a focus on growing food) including allotment growing and access to wider learning (such as orchard care and permaculture) and seasonal activity, including planting, harvesting and knowledge sharing events. Our garden also provides space for children and families outdoor learning and play sessions along with a new weekly nature themed mental health and disability group that manages their own budget for accessing wellbeing therapies, (a first for BCGT which is proving to be a highly successful model). We run occasional health and knowledge walks (plant and insect identification and ethnobotany, for example) in and around the site and are appreciative of our local health walk provider running an accessible walk from our office every Friday.

We run a weekday volunteer programme providing experiences in outdoor maintenance and garden construction, horticulture, bicycle maintenance, group support, community kitchen assistance and office work. We currently have 29 active (weekly) volunteers (excluding our board of trustees), some of whom have worked with us for years, and over a third of our employees have held volunteer positions with Belville in the past. Along with our much-appreciated volunteers we have provided space for a range of placements including through community pay-back (1 individual), school work experience and exclusions (8 individuals), the national Career Ready mentor programme (2 individuals) and modern apprenticeships (3 individuals).

We run a bicycle refurbishment and community distribution scheme under a recovery framework, supporting individuals to engage in community good while working on their mental and physical health and improving their future prospects. Our recovery criteria covers individuals recovering from health-related issues, inclusive of any substance use or dependency. This year, another 3 individuals from our recovery group have achieved their bronze Velotech certificate in bicycle maintenance. Additionally, through Cycling UK, we provide a low-cost local bike repair service with 17 customers in this financial year, a number we hope to grow in the future.

Since Covid times, one of our mainstay community supports has been the provision of community food. Beginning with climate action on landfill diversion of organic wastes, year on year we have collected and distributed thousands of kilograms of excess supermarket goods, making use within our community kitchen, stocking our community larder and supporting our emergency food parcel service. On average we provide around 30 food parcels per week, keep an outdoor larder stocked Monday to Friday, serve a once a week 3-course plant-based lunch for up to 25 individuals and run a weekly Foodshare attended by an average 35 people per week. Additionally, we have hosted several demonstrations from cultural cuisines to techniques such as jam and preserve making. We have also taken on an HSCP funded project to distribute weekly nutritious recipe packs to nursery schools within Port Glasgow and hope to continue to support the project while it rolls out across wider Inverclyde.

Belville is still a proud member of the Inverclyde Community Food Network, which we helped to form some years ago. The food network involves a number of follow organisations and agents with a focus on localised food growing and systemic transformation within the food distribution system. BCGT will be continuing to support the network going forward by taking a position on the board as it transitions to a registered charity.

Belville Community Garden Trust

Trustees' Annual Report for the year ended 31 March 2025

The short term and longer term aims and objectives.

BCGT's long-term priorities centre on financial stability and capacity growth as we seek to develop new sources of income and improve our site provision toward achievement of our core purposes and our vision of a flourishing community.

We pursue short-term aims of inclusivity, meeting localised need (including in provision of food), and championing wellbeing, through dedication to our mission of growing a sustainable, happy, healthy community for all.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

BCGT seek to fund and run activities and events which align with our aims and objectives and further our cause as a community anchor organisation. We pursue funding opportunities which will fulfil our core needs, prioritising multi-year awards and providing a level of financial stability.

Our garden and allotment-based activities further our environmental, horticultural and food growing aims while advancing local community learning and development. We consistently look to improve upon wellbeing and our site provides an oasis of opportunity to maintain and recover mental health through dedicated groups and generalised volunteering and activity.

BCGT is an inclusive organisation, and our groups are open to all (where appropriate). We provide activity for all ages and abilities while actively working towards creating a safe and stigma free space for everyone to enjoy. Our team, volunteers and participants are representative of our local cultural diversity, and we welcome our community to engage in knowledge and food sharing opportunities including growing of different foodstuffs and cooking demonstrations.

We undertake an annual community consultation and maintain involvement with external networks and initiatives to help steer our direction, ensure we meet arising need and contribute towards long-term regional and national priorities.

The contribution of volunteers during the year.

Our volunteers contribute an average of over 100 hours a week, keeping our services running and our site accessible. Our team champion environmental stewardship and are led by principles of sustainability and inclusivity.

Throughout the year our volunteers have supported the various aspects of BCGT's activity; the maintenance team are based in the main garden and work out of our construction cabin 3 days per week, helping to repair, conserve and develop features across our whole site while ensuring the area is accessible and safe for all. Working in tandem, our gardening support team contribute to on-site food growing, development of our composting system, and the maintenance of our community allotment. Our volunteers also support our bicycle redistribution programme, working 2 days per week and we additionally benefit from essential volunteer support in the kitchen and office to aid in our weekly community meal and community food distribution system.

Volunteer recruitment has been a high priority this year (backed by one of our National Lottery projects), leading to events with DWP, promotion via Greenock Telegraph and social media, and opportunistic marketing through our networks of the BCGT volunteer programme. Overall, we have increased our volunteer numbers by just above 25% and have our sights on a target of 50% increase.

The main achievements and performance of the charity during the year.

BCGT are very proud of our accomplishments and are committed to delivering place-based and community-led outcomes year on year.

·Our volunteers have put in a combined total of over 5,000 hours of unpaid work, gaining valuable skills, improving their mental health and alleviating isolation while working for the benefit of their community.

·We interact with over 250 people per week through activities, services, signposting etc, equating to approximately 12,500 non-novel interactions per year.

·We have distributed over 1000 emergency food parcels and served over 1000 people a free meal across 55 community events.

·We have distributed weekly (term-time) recipe kits to 6 Port Glasgow based nurseries (reaching a maximum distribution of 80 per week from an starting figure of 20 families).

·We collect, and divert from landfill, excess food from 6 different supermarket locations with 18 weekly collections (approximately 900 per year).

·We have refurbished and distributed 47 bicycles free to the community.

·We have delivered our own BCGT Play Ranger training course to 8 nursery staff from 4 different nursery locations and facilitated 14 individuals to receive their Outdoor Food Hygiene qualification.

·We have run 21 on-site drop-in parent and child outdoor play sessions and 48 organised play sessions across 6 different Inverclyde nurseries.

Fundraising activities during the year.

With our 10th anniversary in October 2024, we took the opportunity to promote Belville Gardens and the important work we do with a fundraising drive, launching a major donor and corporate campaigns at the start of 2025 with an individual giving campaign, due to launch this summer.

Our grants priority has been to secure multi-year core funding alongside project activity that aligns with our charitable purposes and reflects local need and demand. To this end our main funders have been The National Lottery (TNL), The Henry Smith Charity and the Robertson Trust. Our main TNL grant is the driver behind our capacity growth in food growing and horticulture activity and our additional community fund grant supports our volunteer programme. This financial year marks the end of a multi-year award of core funds secured through the Henry Smith Charity and the Robertson Trust, that have been critical to our operations. We will be pursuing further funding from these organisations and look forward to the continuing the supportive relationship that we have benefited from over the last few years.

We continue to increase our capacity and expertise for Outdoor Play and Learning, via running our Thrive Outdoors project for the 4th year in a row and on-boarding of a new environmental officer. We have developed a marketable Play Ranger training program for nursery staff, running our first session September 2024 and following up with a pre-booking for later in 2025, in addition to delivering paid weekly outdoor play sessions (via HSCP) in nurseries across Inverclyde.

Our local Health and Social Care Partnership (HSCP) have been our long-time supporter and in addition to funding our nursery based outdoor play sessions and cookery classes, are now funding BCGT to deliver the Thrive Under Five Flat Pack Meals project, providing healthy recipe bags for nursery families in Port Glasgow (due to be rolled out in other areas of Inverclyde).

Belville Community Garden Trust

Trustees' Annual Report for the year ended 31 March 2025

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society.

Throughout the year we have we have listened to our users and wider community to deliver much needed services and activity. Working with the council team, Advice First, we have secured greater access to financial, debt and benefit advice for our community with team representatives attending our meals and other events. We have worked with the Community Learning and Development team to allow our participants and volunteers to undertake learning programmes including numeracy and financial literacy alongside their volunteering roles and course attendance. We provide work training placement opportunities for West College Scotland, Career Ready and local young people and host training opportunities that we open to other organisations and the public where possible (for example, Neurodiversity Training from Values Into Action Scotland and SPEAK suicide training from Papyrus). Our provision of outdoor opportunities and community-led programme enhances local wellbeing and green space provision in Inverclyde, improving the natural environment for the future. BCGT's volunteer programme offers training for work and a range of benefits from isolation reduction to health improvements and the opportunity to engage and give back to the community.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees recruitment drives focus on addressing knowledge gaps across the board, potential trustees will meet with the chair and are invited to the next board meeting where their application is either approved or denied by vote. The trustees are either elected or co-opted. The maximum number of trustees is 15 (12 member Trustees and three co-opted). All trustees are subject to retirement by rotation, may serve for three years and shall be liable for re-election. Effective partnership between trustees and staff contributes to the success of the SCIO. The trustees meet at least four times per year. New trustees are interviewed before being offered a trustee role. They receive written information about Belville Community Garden Trust to provide for informed and effective decision making and their role and responsibility as Trustees. New Trustees have the opportunity to attend induction training. The trustees are invited to work with the staff team to review and develop strategy, contribute to budget setting and regularly attend public events held at Belville Community Garden. Trustees are required to undertake a training program provided by CVS Inverclyde and must complete Safeguarding of Children, and Vulnerable Adults (level 1) within 3 months of joining the board.

The charity's organisational structure.

Trustee Appointment, Induction and Training
The Board of Trustees is responsible for the overall governance of Belville Community Garden Trust.
The trustees are either elected or co-opted. The maximum number of trustees is 15 (12 member Trustees and three co-opted). All trustees are subject to retirement by rotation, may serve for three years and shall be liable for re-election. Effective partnership between trustees and staff contributes to the success of the SCIO. The trustees meet at least four times per year. New trustees are interviewed before being offered a trustee role. They receive written information about Belville Community Garden Trust to provide for informed and effective decision making and their role and responsibility as Trustees. New Trustees have the opportunity to attend induction training. The trustees are invited to work with the staff team to review and develop strategy, contribute to budget setting and regularly attend public events held at Belville Community Garden.

The charity as a part of a wider network.

BCGT remains connected throughout Inverclyde, with the help of a number of local networks, primarily the Inverclyde Community Food Network (ICFN) which supports pursuit of one of our fundamental purposes. The ICFN connect the food growing efforts across Inverclyde through our community gardens and green spaces, involving members of the public in growing and knowledge sharing events, for example, the annual Potato Week. In the last year ICFN has become a constituted group, now seeking charity status and ready to undertake a wider, more long-term role in community food growing, with local organisations, such as BCGT, forming the board membership. BCGT also connects with other 3rd sector and public bodies via the Suicide Prevention, Criminal Justice and Resilience Networks and operates unofficially with fellow food distribution organisations such as the East End Church to maximise local community food provision. We have also been working alongside council provision of debt and benefit advisors, and independent energy advisors, through our community meal events and signposting via multiple groups. Working through more direct partnerships, BCGT was extremely fortunate to receive the supportive expertise of the Inverclyde Shed in construction of our new Polycrub, following on with some of our volunteers supporting their orchard development project in a neighbouring churchyard. Recent training opportunities, and on-going support, accessed via the Alcohol and Drugs Partnership (ADP), has widened BCGT's provision for recovery and addiction support and we are now contributing to regional statistics for delivery of Alcohol Brief Interventions (ABI'S) and feeding into wider Inverclyde priorities. Additionally, we now have team members able to deliver local sessions of Naloxone training and the majority of our staff and volunteers carry Naloxone for use in opioid overdose. Regionally, BCGT have also worked with Career Ready for 4 years now, as part of their 18-month long mentoring programme for school leavers, welcoming 2 eager students to the team for Summer 2024. We will be continuing this relationship into the next school year and have already been signed up with our new mentee who will report directly to our newly on-boarded environmental officer.

Belville Community Garden Trust
Trustees' Annual Report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025 £	2024 £
Net income	(12,786)	(67)
Unrestricted Revenue Funds available for the general purposes of the charity	15,049	19,248
Designated Fixed Asset Funds	11,672	15,611
Total Unrestricted Funds	26,721	34,859
Restricted Revenue Funds	160,647	165,065
Restricted Fixed Asset Funds	15,906	16,136
Total Restricted Funds	176,553	181,201
Total Funds	203,274	216,060

Financial review of the position at the reporting date, 31 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

Belville Community Garden Trust has a policy to retain 3 months' worth of normal running costs in reserve in order to meet commitments and to cover any unexpected expenditure.

For the year to 31 March 2025 there has been additional expenditure due to organisational growth, the trustees are therefore basing the reserves policy on ordinary expenditure. Three months' of ordinary charitable expenditure equates to £85,700 based on the results to 31 March 2024.

At the balance sheet date unrestricted general reserves stood at £26,721. Belville Community Garden Trustees are aware that this policy is not currently being met and are working towards building their general reserves.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

BCGT's financial performance has been impacted still by the post-covid landscape, where local need has remained high, with a lack of surplus funding to achieve the required levels of service demand.

A reduced staffing team over the year (from 17 to 11), (while lowering our salaries and associated costs) has impinged upon our outreach and fundraising ability, greatly reducing the number of grant applications and background research we are able to undertake.

These restrictions are the driving force behind the current review of our fundraising approach and the widening of our income strategy to include corporate and individual donor programmes, with scope to focus on long-term relationship building within the trusts and foundations arena.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

BCGT are excited to be returning our attention to the development of our on-site outdoor classroom build and the opportunity to solidify our expertise and reputation, increase capacity for delivery, and to grow our income streams.

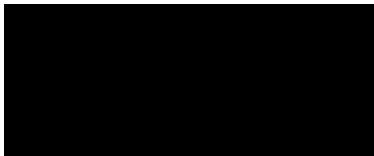
We will be pursuing specific organisational funding to improve the sustainability of our finances and operations well into the future, in addition to reviewing our governing processes and policies.

Perspective of the trustees BCGT trustees would like to see greater emphasis on the core activity of community gardening, particularly communal food growing by further expanding & resourcing the gardening activities and growing spaces. The continuation of activities that improve social, physical and mental wellbeing and to continue our practice of being inclusive and welcoming to all.

Employment of disabled persons

BCGT has a clear inclusion policy and currently over 25% of staff identify as having a disability.

Details of The Independent Examiner



Belville Community Garden Trust

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

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)

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

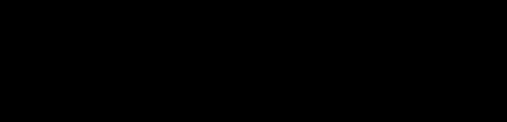
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21 August 2025.



Trustee

Belville Community Garden Trust

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 30 for the year ended 31 March 2025 which have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Regulations 10(1) (a) to (c) of the The Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 44(1)(c) of the Act;
- b) follow the applicable procedures in the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Belville Community Garden Trust

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Association of Accounting Technicians;

This is a report in respect of an examination carried out under 44(1)(c) of the Act and in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended) and in accordance with the guidance given by The Office of the Scottish Charity Regulator which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 44(1)(a) of The Charities and Trustee Investment (Scotland) Act 2005;



when preparing accounts on a fully accrued basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

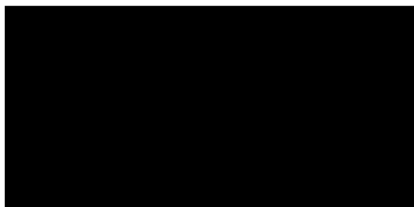
have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-


 Independent Examiner



This report was signed on 21 August 2025

Belville Community Garden Trust - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	122,154	150,311	272,465	319,128
Charitable activities	A2	4,286	16,150	20,436	23,825
Total income	A	126,440	166,461	292,901	342,953
Expenditure on:					
Charitable activities	B2	118,498	187,189	305,687	343,020
Total expenditure	B	118,498	187,189	305,687	343,020
Net income for the year		7,942	(20,728)	(12,786)	(67)
Transfers between funds	C	(16,080)	16,080	-	-
Net income after transfers	A-B-C	(8,138)	(4,648)	(12,786)	(67)
Net movement in funds		(8,138)	(4,648)	(12,786)	(67)
Reconciliation of funds:-					
	E				
Total funds brought forward		34,859	181,201	216,060	216,127
Total funds carried forward		26,721	176,553	203,274	216,060

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 30 form an integral part of these accounts.

Belville Community Garden Trust - Statement of Financial Activities for the year ended 31 March 2025

Belville Community Garden Trust - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	40,907	278,221	319,128
Charitable activities	A2	23,825	-	23,825
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	64,732	278,221	342,953
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	98,478	244,542	343,020
Other	B3	-	-	-
Tax on surplus on ordinary activit	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	98,478	244,542	343,020
Net gains on investments	B4	-	-	-
Net income for the year		(33,746)	33,679	(67)
Transfers between funds	C	1,452	(1,452)	-
Net income after transfers		(32,294)	32,227	(67)
Net movement in funds		(32,294)	32,227	(67)
Reconciliation of funds:-				
Total funds brought forward		67,153	148,974	216,127
Total funds carried forward		34,859	181,201	216,060

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 30 form an integral part of these accounts.

Belville Community Garden Trust - Statement of Financial Activities for the year ended 31 March 2025

Belville Community Garden Trust - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025	2024
	£	£
Funds generated in the year as detailed in the SOFA	(12,786)	(67)
Resources applied on functional fixed assets	(3,934)	(13,285)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(16,720)</u>	<u>(13,352)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 30 form an integral part of these accounts.

Belville Community Garden Trust - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	19,248	165,065	184,313	171,831
Recognised gains and losses before transfers	7,942	(20,728)	(12,786)	(67)
	27,190	144,337	171,527	171,764
(From)/To unrestricted revenue funds	(12,141)	16,310	4,169	12,549
Closing revenue funds	15,049	160,647	175,696	184,313
Fixed asset funds	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
At 1 April	15,611	16,136	31,747	44,296
Transfer (to)/from revenue funds	(3,939)	(230)	(4,169)	(12,549)
At 31 March	11,672	15,906	27,578	31,747

The purposes of the transfers to fixed asset funds are described in Note 19 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	15,049	160,647	175,696	184,313
Fixed asset funds	11,672	15,906	27,578	31,747
Total funds	26,721	176,553	203,274	216,060

The notes attached on pages 15 to 30 form an integral part of these accounts.

Belville Community Garden Trust - Statement of Financial Activities for the year ended 31 March 2025

**Belville Community Garden Trust
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025 £	2024 £
Income		
Income from operations	292,901	342,953
Investment income		
Gross income in the year before exceptional items	292,901	342,953
Gross income in the year including exceptional items	292,901	342,953
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	295,243	326,622
Depreciation and amortisation	8,103	14,169
Governance costs	2,341	2,229
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	305,687	343,020
Net income before tax in the financial year	(12,786)	(67)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(12,786)	(67)
Retained surplus for the financial year	(12,786)	(67)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 30 form an integral part of these accounts.

Belville Community Garden Trust - Balance Sheet as at 31 March 2025

		SORP Note Ref	2025 £	2024 £
Fixed assets		A		
Tangible assets	10	A2	27,578	31,747
Current assets		B		
Debtors	11	B2	6,043	73,625
Cash at bank and in hand		B4	178,497	120,680
Total current assets			<u>184,540</u>	<u>194,305</u>
Creditors: amounts falling due within one year	12	C1	<u>(8,844)</u>	<u>(9,992)</u>
Net current assets			175,696	184,313
The total net assets of the charity			<u>203,274</u>	<u>216,060</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

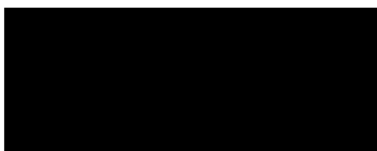
Restricted funds				
Restricted Revenue Funds	16	D2	160,647	165,065
Restricted Fixed Asset Funds	16	D2	15,906	16,136
			176,553	181,201
Unrestricted Funds				
Unrestricted Revenue Funds	16	D3	15,049	19,248
			15,049	19,248
Designated Funds				
Designated Fixed Asset Funds	16	D3	<u>11,672</u>	<u>15,611</u>
			11,672	15,611
Total charity funds			<u>203,274</u>	<u>216,060</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Trustee

Approved by the board of trustees on 21 August 2025

The notes attached on pages 15 to 30 form an integral part of these accounts.

Belville Community Garden Trust

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by The Office of the Scottish Charity Regulator (OSCR) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Belville Community Garden Trust

Notes to the Accounts for the year ended 31 March 2025

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Computer Equipment	20 % straight line
Plant and Machinery	20 % straight line
Garden Equipment	7 Years Straight Line
Motor vehicles	7 Years Straight Line

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and accruals are measured at the amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Belville Community Garden Trust

Notes to the Accounts for the year ended 31 March 2025

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	8,103	14,169
Pension costs	<u>12,018</u>	<u>13,230</u>

Belville Community Garden Trust

Notes to the Accounts for the year ended 31 March 2025

6 Donated goods, services and facilities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Included in Legacies and Donations:-				
Donated goods and services	-	-	-	50
	-	-	-	50

Prior Year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Included in Legacies and Donations:-			
Donated goods and services	50	-	50
	50	-	50

7 Staff costs and emoluments

Salary costs

	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	202,930	221,800
Employer's National Insurance for all staff	4,983	6,377
Employer's operating costs of defined contribution pension schemes	12,018	13,230
Total salaries, wages and related costs	219,931	241,407

Engaged on charitable activities	11	11
Engaged on publicity activities	1	1
Engaged on fundraising activities	1	1
Engaged on management and administration	2	2
The estimated full time equivalent number of all staff employed as above	15	15

8 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Belville Community Garden Trust

Notes to the Accounts for the year ended 31 March 2025

10 Tangible fixed assets

<i>Current Year</i>	Computer Equipment	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	530	78,209	50,719	129,458
Additions	-	3,934	-	3,934
At 31 March 2025	530	82,143	50,719	133,392
Depreciation				
At 1 April 2024	530	67,424	29,757	97,711
Charge for the year	-	3,061	5,042	8,103
At 31 March 2025	530	70,485	34,799	105,814
Net book value				
At 31 March 2025	-	11,658	15,920	27,578
At 31 March 2024	-	10,785	20,962	31,747

11 Debtors

	2025	2024
	£	£
Trade debtors	425	3,873
Prepayments and accrued income	3,902	39,301
Other debtors	1,716	30,451
	6,043	73,625

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,027	2,914
Accruals	5,131	4,553
Other creditors	2,686	2,525
	8,844	9,992

13 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	216,060	216,127
Surplus after tax for the year	(12,786)	(67)
At 31 March 2025	203,274	216,060

14 No related party transactions

There were no transactions with related parties in the year.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	11,672	15,906	27,578
Current Assets	23,893	-	160,647	184,540
Current Liabilities	(8,844)	-	-	(8,844)
	15,049	11,672	176,553	203,274
At 1 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	15,611	16,136	31,747
Current Assets	29,240	-	165,065	194,305
Current Liabilities	(9,992)	-	-	(9,992)
	19,248	15,611	181,201	216,060

Belville Community Garden Trust

Notes to the Accounts for the year ended 31 March 2025

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 17 £	See Note 18 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	19,248	7,942	(12,141)	15,049
Designated Fixed Asset Funds	15,611	-	(3,939)	11,672
Total unrestricted and designated funds	34,859	7,942	(16,080)	26,721
Restricted funds:-				
Restricted Fixed Asset Funds	16,136	-	(230)	15,906
CEIS	86	-	-	86
Cloch Housing - Cost of Living	(1,415)	-	1,415	-
CRF1 - Scottish Federation of Housing Association	36,290	-	-	36,290
CVS - Mental Health ICMHW	-	(1,428)	1,428	-
Cycling UK	-	(137)	2,025	1,888
Cycling UK - Shared Use Grant	-	1,850	-	1,850
Flat Pack Meals Ingredients	-	1,635	-	1,635
HSCP	57,160	(71)	(42,827)	14,262
HSCP - Food For Fork	4,652	(14,342)	40,000	30,310
HSCP - Cooking Class	-	7	-	7
HSCP - Dinky Diggers	-	(6,076)	7,120	1,044
HSCP - Flat Pack Meals	-	(1,504)	1,536	32
Inspiring Scotland - Outdoor Play / Thrive outdoors	9,324	992	-	10,316
Inverclyde Community Fund	(997)	(415)	1,412	-
Inverclyde Sustainable Development	45	-	-	45
Inverclyde Windfarms	(41)	(149)	149	(41)
Invergrow Fund	-	(628)	628	-
National Lottery Community Fund	961	12,153	-	13,114
National Lottery Community-Led Fund	40,332	(13,497)	-	26,835
Nourishing Scotland	16	-	-	16
PBIP - Strengthening Communities	16,768	-	-	16,768
PHT - In our Elements	-	(3,416)	-	(3,416)
PHT - Digging for Future	167	6,309	-	6,476
RHS - Sustainable Futures	608	-	-	608
River Clyde Holmes	44	-	-	44
Wages Subsidy (PSP)	862	(4,286)	3,424	-
Wages Subsidy (MA1)	-	-	-	-
Wages Subsidy (MA2)	-	-	-	-
Wednesday Warmer	-	2,315	-	2,315
Warm Hand of Friendship	203	(40)	-	163
Total restricted funds	181,201	(20,728)	16,080	176,553
Total charity funds	216,060	(12,786)	-	203,274

Belville Community Garden Trust

Notes to the Accounts for the year ended 31 March 2025

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	126,440	(118,498)	-	7,942
Restricted funds:-				
Cloch Housing - Cost of Living	-	-	-	-
CVS - Mental Health ICMHW	-	(1,428)	-	(1,428)
Cycling UK	4,000	(4,137)	-	(137)
Cycling UK - Shared Use Grant	10,590	(8,740)	-	1,850
Flat Pack Meals Ingredients	5,000	(3,365)	-	1,635
HSCP	-	(71)	-	(71)
HSCP - Food For Fork	15,000	(29,342)	-	(14,342)
HSCP - Cooking Class	500	(493)	-	7
HSCP - Dinky Diggers	4,500	(10,576)	-	(6,076)
HSCP - Flat Pack Meals	7,000	(8,504)	-	(1,504)
Inspiring Scotland - Outdoor Play / Thrive outdoors	12,422	(11,430)	-	992
Inverclyde Community Fund	-	(415)	-	(415)
Inverclyde Sustainable Development	-	-	-	-
Inverclyde Windfarms	-	(149)	-	(149)
Invergrow Fund	-	(628)	-	(628)
National Lottery Community Fund	19,500	(7,347)	-	12,153
National Lottery Community-Led Fund	48,569	(62,066)	-	(13,497)
Nourishing Scotland	-	-	-	-
PBIP - Strengthening Communities	-	-	-	-
PHT - In our Elements	7,892	(11,308)	-	(3,416)
PHT - Digging for Future	15,040	(8,731)	-	6,309
RHS - Sustainable Futures	-	-	-	-
River Clyde Holmes	-	-	-	-
Wages Subsidy (PSP)	(597)	(3,689)	-	(4,286)
Wages Subsidy (MA1)	3,061	(3,061)	-	-
Wages Subsidy (MA2)	9,669	(9,669)	-	-
Wednesday Warmer	4,315	(2,000)	-	2,315
Warm Hand of Friendship	-	(40)	-	(40)
	292,901	(305,687)	-	(12,786)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

18 Details of transfers between funds in the year as

The transfers shown in note 16 above are:-	2025
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	-
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	(12,141)
To/(from) Designated Fixed Asset Funds	(3,939)
To/(from) Restricted Fixed Asset Funds	(230)
To/(from) Restricted Revenue Funds	16,310
Net transfers	-

Belville Community Garden Trust

Notes to the Accounts for the year ended 31 March 2025

19 The purposes for which the funds as detailed in

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide future activities, and, subject to charity legislation, are free from all restrictions

Designated Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve

This fund represents the restricted surplus arising on the revaluation of the charity's assets.

CEIS

Funding for personal development opportunities within the staff team and a solidification of skills development programmes.

CRF1 - Scottish Federation of Housing Association

Funding towards pandemic response activities, isolation boxes etc

Cycling UK

Access grant to purchase new bicycles for local individuals

Cycling UK - Shared Use Grant

Access grant to purchase new bicycles for local individuals

Flat Pack Meals Ingredients

Funding to provide meals to the community

HSCP

Cookery classes and equipment

HSCP - Food For Fork

Wages costs for two members of staff

HSCP - Cooking Class

Cookery classes and equipment

HSCP - Dinky Diggers

Funding for outdoor activities

HSCP - Flat Pack Meals

Funding to provide meals to the community

Inspiring Scotland - Outdoor Play / Thrive outdoors

Funding for outdoor community play

Inverclyde Community Fund

Fund to cover core costs

Inverclyde Sustainable Development

Fund to cover costs of Knitting and Sewing Classes and maintenance sessions

Inverclyde Windfarms

Funding for purchase of grass trimmers and lawnmower

Invergrow Fund

Funding for Peerie Kit to grow various items

National Lottery Community Fund

Revenue costs (Salaries and Project costs) and to help with the cost of living crisis by providing 100 people with energy efficient kitchen equipment.

National Lottery Community-Led Fund

Revenue costs (Salaries and Project costs)

Nourishing Scotland

Funding to purchase essential cooking equipment to low-income households

PBIP - Strengthening Communities

Groundworks and service installation of a previously undeveloped area to support environmental learning and outdoor play

PHT - In our Elements

Funding for an allotment project with outdoor play provision for local families

PHT - Digging for Future

Funding for an allotment project with outdoor play provision for local families

RHS - Sustainable Futures

Funding the creation of learning opportunities that support the aim of the Inverclyde Community Food Network, promoting development of localised food growing and distribution systems across Inverclyde for the betterment of community health.

River Clyde Holmes

Funding for partial wages, overheads and community inclusion during the pandemic

Wages Subsidy (PSP)

Financial support to employ parents to get back into work

Wages Subsidy (MA1)

Financial support to employ parents to get back into work

Wages Subsidy (MA2)

Financial support to employ parents to get back into work

Wednesday Warmer

Funding to cover blether on a Wednesday expenses

Warm Hand of Friendship

Fund to cover costs of Soup and Blether expenses

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Belville Community Garden Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	5,685	-	5,685	3,433
Amazon	-	-	-	5,000
Total donations and gifts from individuals	5,685	-	5,685	8,433

Belville Community Garden Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants from government and public bodies				
Small grants individually less than £1000	751	-	751	-
CEIS	-	-	-	42,724
Cloch Housing Association	-	-	-	3,625
Cycling UK	-	4,000	4,000	10,547
Cycling UK - Shared Use grant	-	10,590	10,590	-
	76,500	-	76,500	51,000
HSCP - Food To Fork	-	15,000	15,000	15,000
HSCP - Flat Pack Meals ingredients	-	1,000	1,000	-
Inspiring Scotland (Outdoor Play/Thrive Outdoors)	-	12,423	12,423	12,422
Inverclyde Community Fund	-	-	-	3,750
Inverclyde Council	24,218	-	24,218	9,924
Inverclyde Windfarms	-	-	-	1,000
National Lottery Community Fund	-	19,500	19,500	-
National Lottery Community-Led Fund	-	48,569	48,569	48,761
Peoples Health Trust - Digging For Furture	-	15,040	15,040	9,023
Peoples Health Trust - In Our Elements	-	7,742	7,742	-
Robertson Trust	15,000	-	15,000	16,500
Swire Trust	-	-	-	20,000
Warm Hand of Friendship	-	-	-	2,250
Wood Foundation	-	-	-	2,500
Inverclyde Parental Support Programme (IPEP)	-	12,132	12,132	16,119
Inverclyde Council : Health & Social Care Partnership	-	-	-	41,000
Inverclyde Sustainable Development	-	-	-	4,500
Inverclyde Council - Wednesday Warmer	-	4,315	4,315	-
Total public sector revenue grants	116,469	150,311	266,780	310,645

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year	32,424	278,221	310,645

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donated goods and services				
Small gifts individually less than £1000	-	-	-	50
Total donated goods and services	-	-	-	50

Belville Community Garden Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	122,154	150,311	272,465	319,128
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All the donations and gifts in the prior year were unrestricted.

Prior year

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total Donations, Grants and Legacies	A1	40,907	278,221	319,128

22 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading Social Enterprise	4,286	16,150	20,436	23,825
Total Primary purpose and ancillary trading	4,286	16,150	20,436	23,825

23 Total Income from charitable activities

<i>Current year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds	
		2025	2025	2025	2024	
		£	£	£	£	
Total income from charitable trading		4,286	16,150	20,436	23,825	
Total from charitable activities		A2	4,286	16,150	20,436	23,825

Belville Community Garden Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

24 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	68,270	134,660	202,930	221,800
Employers' NI - Charitable activities	1,532	3,451	4,983	6,377
Defined contribution pension costs - charitable activities	4,096	7,922	12,018	13,230
Travel and Subsistence - Charitable Activities	144	144	288	659
Sessional	7,211	4,184	11,395	13,958
Materials	2,465	14,560	17,025	11,779
Cookery Materials	1	3,650	3,651	6,562
Gardening Materials	419	79	498	2,249
Total direct spending	84,138	168,650	252,788	276,614

All the expenditure in the prior year was unrestricted.

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Gross wages and salaries - charitable activities	58,731	163,069	221,800
Employers' NI - Charitable activities	1,736	4,641	6,377
Defined contribution pension costs - charitable activities	3,446	9,784	13,230
Travel and Subsistence - Charitable Activities	144	640	659
Sessional	6,796	7,162	13,958
Materials	2,587	9,192	11,779
Cookery Materials	121	6,441	6,562
Gardening Materials	1,845	404	2,249
Total direct spending	75,281	201,333	276,614

Belville Community Garden Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

25 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2025 £	2025 £	2025 £	2024 £
Vouchers		-	-	-	2,773
Total grantmaking costs	B2c	-	-	-	2,773
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
<i>Prior Year</i>		2024 £	2024 £	2024 £	
Vouchers		30	2,743	2,773	
Total grantmaking costs	B2c	30	2,743	2,773	

Belville Community Garden Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Volunteer costs				
Volunteers' expenses	-	132	132	917
Premises Expenses				
Light heat and power	3,927	1,664	5,591	10,178
Cleaning and waste management	201	-	201	372
Rent & Rates	4,159	5,146	9,305	8,020
Administrative overheads				
Telephone, fax and internet	1,493	-	1,493	278
Printing, Postage & Stationery	371	-	371	1,047
Subscriptions	3,039	-	3,039	3,769
Hire of equipment	552	-	552	478
It Software and Expenses	1,795	17	1,812	1,994
Health and safety costs	-	289	289	629
Advertising and marketing	80	66	146	444
Insurance	3,825	400	4,225	3,848
Sundry expenses	-	-	-	381
Equipment, repairs, expenses and maintenance	45	14	59	937
Travel, Training & Development	2,628	4,037	6,665	4,495
Motor Vehicle Expenses	1,730	967	2,697	3,877
Bad Debts	-	-	-	1,320
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	2,435	746	3,181	2,949
Legal fees	1,800	801	2,601	-
Consultancy fees	-	95	95	1,300
Financial costs				
Bank charges	1	-	1	2
Depreciation & Amortisation in total for	3,938	4,165	8,103	14,169
Support costs before reallocation	32,019	18,539	50,558	61,404
Total support costs - Current Year	32,019	18,539	50,558	61,404

The basis of allocation of costs between activities is described under accounting policies

Belville Community Garden Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

<i>Prior Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Volunteer costs			
Volunteers' expenses	133	784	917
Premises Expenses			
Light heat and power	(174)	10,352	10,178
Cleaning and waste management	372	-	372
Rent & Rates	2,741	5,279	8,020
Administrative overheads			
Telephone, fax and internet	27	251	278
Printing, Postage & Stationery	234	813	1,047
Subscriptions	288	3,481	3,769
Hire of equipment	113	365	478
It Software and Expenses	312	1,682	1,994
Health and safety costs	98	531	629
Advertising and marketing	258	186	444
Insurance	1,448	2,400	3,848
Sundry expenses	141	240	381
Equipment,repairs,expenses and maintenance	391	546	937
Travel, Training & Development	-	4,495	4,495
Motor Vehicle Expenses	108	3,769	3,877
Bad Debts	1,320	-	1,320
Professional fees paid to advisors			
Accountancy fees other than examination or audit fees	2,561	388	2,949
Consultancy fees	-	1,300	1,300
Financial costs			
Bank charges	-	2	2
Depreciation & Amortisation in total for	10,567	3,602	14,169
Support costs before reallocation	20,938	40,466	61,404
Total support costs - Prior Year	20,938	40,466	61,404

The basis of allocation of costs between activities is described under accounting policies

Belville Community Garden Trust

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

27 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	2,341	-	2,341	2,229
Total Governance costs	2,341	-	2,341	2,229

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	84,138	168,650	252,788	276,614
Total grantmaking costs	B2c	-	-	-	2,773
Total support costs	B2d	32,019	18,539	50,558	61,404
Total Governance costs	B2e	2,341	-	2,341	2,229
Total charitable expenditure	B2	118,498	187,189	305,687	343,020

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	75,281	201,333	276,614
Total grantmaking costs	B2c	30	2,743	2,773
Total support costs	B2d	20,938	40,466	61,404
Total Governance costs	B2e	2,229	-	2,229
Total charitable expenditure	B2	98,478	244,542	343,020