

Scottish Charity Number SC048040

**VIEWPARK GARDEN ALLOTMENTS
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

VIEWPARK GARDEN ALLOTMENTS TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 SCOTTISH CHARITY NUMBER SC048040 GOVERNING DOCUMENT

Viewpark Garden Allotments is a SCIO (Scottish Charitable Incorporated Organisation) Scottish Charity Number SC048040 governed by its constitution created on 9th January 2018

LIST NUMBER OF MANAGEMENT COMMITTEE MEMBERS

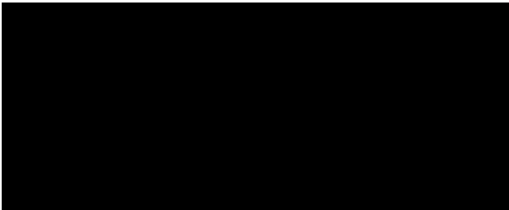
The business of the Viewpark Garden Allotments is directed by a management committee comprising between **6** and **15** members, appointed by the members at the Annual General Meeting to serve for one year, all being eligible for re-election. The committee meets not less than **10** times a year.

A chairperson, secretary and treasurer are appointed by the management committee; no person may hold any office for more than **3** years. The management committee may co-opt up to 3 further members, where deemed necessary, to serve until the following AGM.

List of all committee members and office bearers, with dates of appointment

CURRENT TRUSTEES

Name	Position	Start date	End Date



CHARITABLE PURPOSES

The objective was to support our local community as the ward of Viewpark/Tannochside is a deprived area with high levels of poverty.
We aim to provide a space where people can come to escape the pressures of day to day life, grow sustainable produce and benefit from fresh air and sun (depending on our lovely Scottish weather).
Several people who attend the site, both plot holders and members of the public, suffer from a range of physical and mental conditions and the space we have created allows them to express themselves and focus on things that support their condition.
We provide access to our log cabin which provides plot holder and the public access to:
Fully functioning kitchen with hot water

CHARITABLE ACTIVITIES CONTINUED....

Disabled access toilet Meeting facilities for groups, the local Men's Shed use this to hold meetings to discuss how they can support each other. We are also an eco-friendly site with a zero-tolerance process on pesticides and non-organic pest control. We also keep a large open wildflower space to promote local wildlife with a large focus on promoting bees within our gardens.

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ACTIVITIES AND ACHIEVEMENTS

As a working allotment with produce being grown for the local community we aim to offer volunteer days to help provide the knowledge needed to try at home. Our space offers a safe space to "switch off" for a time and enjoy the surroundings. We will hold 2 open days (start/end of season). Provide Teas, coffees activities for kids, picnic areas. Weekly plant sales using on site grown plants/vegetables/fruit

FINANCES

Total income £5,418 was unrestricted from donations and allotment sales—(22- £16,814) Total Expenditure £6,314-(22 £9,615) Maintenance and equipment were long overdue under repairs and renewals with the previous committees not maintaining the grounds or surrounding areas we have also invested in safety on the site and replaced old with new. All the activities above resulted in a deficit of (£896)-(22-Surplus £7,400).

FUTURE ACTIVITIES

Looking to hold a Christmas event (winter events are very much weather dependant).We are also undertaking the task of improving spaces on the site and aim to have the sensory garden project finally started in summer 2024 as well as upgrading our raised bed/community growing space areas allowing us to give more back to the community. To appoint new board of trustees who will keep proper accounting records, prepare compliant accounts which includes, recording income & expenditure, categorise income by source, categorise spending by purpose as well as safeguarding the assets of the charity. This will enable the charity to achieve its charitable objectives. We plan to update the charities bank mandate, as well as reviewing financial policies and procedures to prevent fraud and error occurring in the future. We have been working with Voluntary Action North Lanarkshire regarding your governance issues and are now looking to join VANL Digital Community Accounting Service, to help our financial management and record keeping of the charity.

RESERVES POLICY

Unrestricted reserves are currently inadequate, trustees are considering an appropriate Reserve policy as they have financial liabilities, this will include 3 months running costs of the allotment, as well as a lease costs from North Lanarkshire Council for the Allotment. They will look at generating around £1,600 in unrestricted reserves. The charity currently has no employees. They currently have a deficit in unrestricted reserves as funds used for maintenance and equipment were long overdue under repairs and renewals with the previous committees not maintaining the grounds or surrounding areas we have also invested in safety on the site and replaced old with new. Also costs incurred for preparation and planting for harvest in spring. When they generate income in the spring from allotment sales they will absorb their deficit. The restricted reserves are from the bees and the new sensory garden.

RESERVES –

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
	£	£	£	£
CLOSING BALANCE (31.12.23)				
Cash at bank	(43)	7,530	7,487	8,287
Cash in hand	-	-	-	96
CLOSING BALANCE (31.12.23)	(43)	7,530	7,487	8,383

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.23 £	Total Funds 31.12.22 £
RECEIPTS	NOTES				
Grant Income	5	-	-	-	7,030
Donations	6	2,020	-	2,020	3,572
Other trading Activities	7	3,248	-	3,248	5,550
Other income	8	150	-	150	563
TOTAL INCOME		5,418	-	5,418	16,714
PAYMENTS					
Charitable Payments	9	4,815	-	4,815	8,145
Capital Purchases	10	1,199	-	1,199	1,091
Governance	11	300	-	300	38
Other Payments	12	-	-	-	40
TOTAL PAYMENTS		6,314	-	6,314	9,314
SURPLUS/(DEFICIT) FOR THE YEAR		(896)	-	(896)	7,400

STATEMENT OF BALANCES AS AT 31ST DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.23 £	Total Funds 31.12.22 £
FUND RECONCILIATION				
Bank and cash in hand				
Balance brought forward (01.12.22)	853	7,530	8,383	983
Surplus/(Deficit) for the year	(896)	-	(896)	7,400
BALANCE CARRIED FORWARD	(43)	7,530	7,487	8,383

	Unrestricted Funds £	Restricted Funds £	Total Funds 31.12.23 £	Total Funds 31.12.22 £
CLOSING BALANCE (31.12.23)				
Cash at bank	(43)	7,530	7,487	8,287
Cash in hand	-	-	-	96
CLOSING BALANCE (31.12.23)	(43)	7,530	7,487	8,383

VIEWPARK GARDEN ALLOTMENTS TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 SCOTTISH CHARITY NUMBER SC048040

NOTES

1 BASIS OF ACCOUNTING

These accounts have been prepared on the receipts and Payments Basis in accordance with the charities and Trustee investment (Scotland) Act 2005 and the charities Accounts (Scotland), Regulations 2006(as amended)

2 NATURE AND PURPOSE OF FUNDS

North Lanarkshire Council grant for Sensory garden, this had not been made yet. . Additional income comes from donations, plot fees and trading income from produce sales. These funds have been are used to pay salaries and insurance and other charitable activities.

3 RELATED PARTY TRANSACTIONS

There appears to be one Transaction with trustees and connected persons during the year between the charity and any charity trustee or person connected to a charity trustee during the year ended 31 December 2023,in accordance with section 67 of the Charities and Trustee investment (Scotland) Act2005. The financial records for 2023 were handed over in February 2023 to the current trustees/committee, none of them were part of this year except Adrianne who was not involved in most meetings.

1 Trustee Mileage £27.12

4 MOVMENT OF FUNDS

2023	OPENING BAL	INCOME	EXPENDITURE	CLOSING BALANCE
Arnold Clark	516	-	-	516
NLC	7,014	-	-	7,014
General Fund	854	5,418	6,314	- 43
TOTAL FUND	8,383	5,418	6,314	7,487

5.GRANT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
	£	£	£	£
Arnold Clark	-	-	-	1,000
North Lanarkshire Council	-	-	-	6,030
TOTAL	-	-	-	7,030

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6 DONATIONS

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
Plot Holder Fees	2,020	-	2,020	1,748
Donations	-	-	-	1,824
TOTAL	2,020	-	2,020	3,572

7. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
Fruit and Veg sales	1,134	-	1,134	3
Plant sales	-	-	-	74
Produce Sales	611	-	611	5,028
Events	1,453	-	1,453	445
Weddings	50	-	50	-
TOTAL	3,248	-	3,248	5,550

8 OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
Other Revenue	150	-	150	139
Office costs refund	-	-	-	364
Interest Income	-	-	-	60
TOTAL	150	-	150	563

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9 CHARITABLE PAYMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
Rent	600	-	600	600
Telephone & Internet	153	-	153	295
Office Costs	219	-	219	739
Insurance	540	-	540	491
Volunteers Expenses	79	-	79	-
Events Costs	385	-	385	2,632
Waste Removal-Allotment	110	-	110	-
Maintenance-Allotment	1,383	-	1,383	854
Equipment-Allotment	275	-	275	-
Soil, Seeds-Allotment	892	-	892	1,036
Bee Costs		-	-	484
Refunds	-	-	-	5
Wages tribunal	-	-	-	790
bank Charges	-	-	-	60
Sundries	-	-	-	64
Charitable donation made	180	-	180	96
TOTAL	4,815	-	4,815	8,145

10 CAPITAL

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
Capital Purchases	1,199	-	1,199	1,091
TOTAL	1,199	-	1,199	1,091

ASSETS

Assets are valued at historical cost

11 GOVERNANCE

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
Accounts and Independent Examination	300	-	300	-
Meeting Costs	-	-	-	38
Payroll Costs	-	-	-	-
TOTAL	300	-	300	38

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12 OTHER PAYMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 31.12.23	Total Funds 31.12.22
Other	-	-	-	40
Total	-	-	-	40

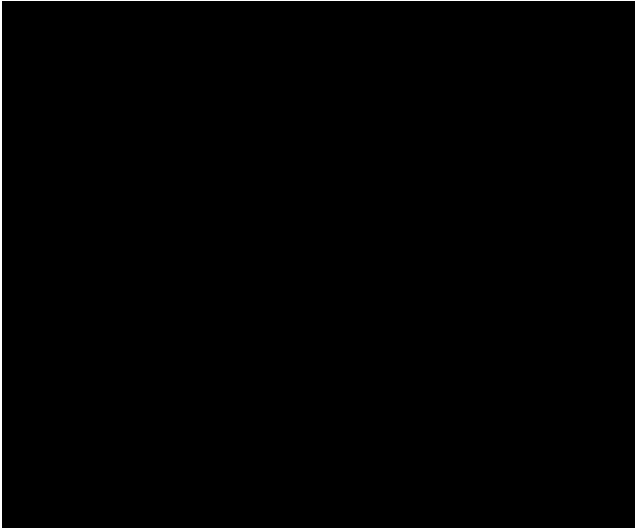
13. LIABILITIES

Lease agreement for allotments from North Lanarkshire council currently in talks with council and awaiting documentation.

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The notes on pages 1 to 8 form an integral part of these accounts

Receipts & Payments accounts and Statement of balance are Approved by the trustees on:-



01-Jul-24 | 17:09 BST

Date.....

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VIEWPARK GARDEN ALLOTMENTS

I report on the accounts of the charity for the year ended **31 DECEMBER 2023** which are set out on pages 1 to 9

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Charities Accounts (Scotland) Regulations 2006 does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination is carried out in accordance with Regulation 11 of the 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 the seeking of 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.

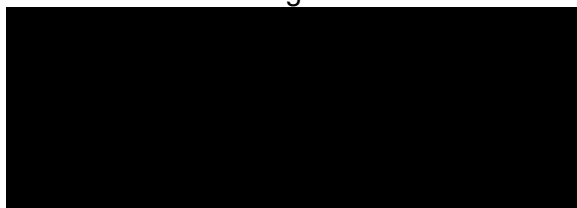
INDEPENDENT EXAMINERS' STATEMENT

In the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Professional Qualification : MAAT AATQB

Address: Voluntary Action North Lanarkshire
90 Brandon Parade East
Motherwell
ML1 1LY

02-Jul-24 | 10:41 BST

Date:.....