

VIEWPARK GARDENS TRUST



A Company Limited by Guarantee
Company No: SC655832
Scottish Charity No: SC050372

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2024

Registered Office: 80 Juniper Road, Viewpark, Uddingston, Glasgow, North Lanarkshire,
Scotland, G71 5BD

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Trustees Annual Report For the Year Ending 31 March 2024

Charity Aims and Objectives

The Viewpark Gardens Trust (VGT) was set up to benefit the community surrounding the Viewpark Gardens, specifically within the ward boundary of Thorniewood in North Lanarkshire. The charity was formed with the following objectives.

1. The advancement of community development (including urban regeneration).
2. The advancement of arts, heritage, culture or science.
3. The provision of recreational facilities, or the organisation of recreational activities.

The Trust was set up in response to a local community desire to save and preserve the local botanic garden (The Viewpark Gardens) after closure and threat of demolition. The site has been a consistently well used area for recreation within the local community for several decades. There is a large amount of historical significance associated with the site locally. The Trust's aim is to not only save the Viewpark Gardens from closure, but to provide facilities and amenities on top of preserving the location. Including but not limited to; mental and physical health provisions, space for local clubs and schools to utilise and organised community events.

The Viewpark Gardens Trust's aim is to provide services and recreational space to the local community, of which many areas are notably deprived. As an urban area, Viewpark needs greenspace. The charity aims to provide services, events and act as an information hub focused on mental and physical wellbeing on top of being available as a space to gather, enjoy and learn about nature.

Charity Information & Governance

Charity Trustees

1. Lynn Cunningham – Chairperson
2. Sarah Rae – Treasurer
3. Rory Beynon-Gray – Vice Chairperson/Secretary

Junior Board Members:

1. Joseph Budd – Engineering and Regeneration
2. Eve Cunningham – Communications and Social Media

Charity board members and trustees are elected and appointed at annual AGMs in which signed up members resident within the local council ward of Thorniewood are invited to elect board members by way of nomination and voting.

Governance

Viewpark Gardens Trust is governed and constituted by articles contained in our Memorandum of Association as a company limited by guarantee and not having a share capital.

Charity Achievements and Activities During the Year

As previously reported, Viewpark Gardens Trust was established in 2020 following North Lanarkshire Council's decision in 2019 to list Viewpark Gardens for closure. In response to significant community opposition, a local campaign was formed, which ultimately led to the creation of the Trust, its registration with Companies House, and the subsequent attainment of charitable status through the Office of the Scottish Charity Regulator (OSCR).

The Trust subsequently pursued a Community Asset Transfer under the Community Empowerment (Scotland) Act 2015. An initial asset transfer request was submitted in July 2020 but was rejected by North Lanarkshire Council in February 2021. Following an unsuccessful appeal to the Council, the matter was referred to the Scottish Government. In March 2022, the Scottish Government Reporter upheld the Trust's appeal and approved the grant of a five-year lease. Formal confirmation of this decision was issued in April 2022.

Prior to the Reporter's decision, the Trust had operated under a keyholder arrangement, which enabled it to undertake limited maintenance activities, host community events, and support local engagement initiatives. These activities helped establish strong community support for the Trust's objectives. However, when lease negotiations commenced in April 2022, the keyholder arrangement was withdrawn. As a result, the Trust was no longer able to access or operate from the site. Consequently, throughout the negotiation period, the Trust was unable to fully deliver its charitable activities and objectives.

Lease negotiations between North Lanarkshire Council and Viewpark Gardens Trust continued throughout 2022 and 2023 to agree the terms of the five-year lease approved through the Community Asset Transfer process. The negotiations were extensive and involved several extensions to the agreed timescales to allow both parties the opportunity to reach mutually acceptable terms.

Despite these efforts, agreement could not be reached. Consequently, in November 2023, Viewpark Gardens Trust lodged a further appeal with the Scottish Government in relation to the unresolved lease terms. The appeal was submitted under Section 83(6) of the Community Empowerment (Scotland) Act 2015, with the appeal process governed by Section 90 of the Act.

In March 2024, the Scottish Government appointed a panel to review the matter and conduct a hearing involving both North Lanarkshire Council and Viewpark Gardens Trust.

As at April 2024, the Trust remained engaged in the Scottish Government appeal process, awaiting determination of the outstanding issues relating to the lease terms and access to the site.

Financial Review

Going Concern

The trustees have considered the financial position of the charity and its ability to continue as a going concern.

At 31 March 2024, the charity held cash balances of approximately £1,154 and had liabilities of £266, representing accrued accountancy and independent examination fees. The charity remained financially solvent throughout the year and continues to receive support from its members, volunteers and external funding bodies. Despite the restrictions on operational activity arising from ongoing lease negotiations and the continuing appeal process, the trustees are satisfied that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Accordingly, the financial statements have been prepared on a going concern basis.

Reserves Policy

The trustees aim to maintain unrestricted reserves at a level sufficient to cover ongoing administrative costs and ensure the continued operation of the charity.

At 31 March 2024, unrestricted funds amounted to £888 (2023: £1,877). The trustees consider this level of reserves to be appropriate given the current level of activity and the continuing uncertainty surrounding access to the site. The charity continues to monitor its unrestricted reserves to ensure sufficient resources remain available to meet future commitments and support the development of charitable activities once site access issues are resolved.

Financial Performance

The Statement of Financial Activities shows the income and expenditure of the charity for the year ended 31 March 2024.

Total income for the year amounted to £578 (2023: £1,500). Income comprised restricted grant funding of £385 received to support professional costs associated with the

Community Asset Transfer process together with a refund of £193 relating to expenditure incurred in a previous period.

Total expenditure for the year amounted to £2,067 (2023: £1,874). Expenditure principally related to legal and professional services, survey work commissioned in support of the charity's Community Asset Transfer activities, governance costs and other operational expenditure incurred during the year. Legal and professional expenditure totalled £1,525 (2023: £1,000) and comprised survey costs, asbestos survey costs and professional consultancy fees associated with the charity's ongoing lease negotiations and appeal process.

The charity recorded a net deficit for the year of £1,489 (2023: deficit of £374). This reflected the significant professional and survey costs incurred during the year as the trustees continued to pursue resolution of the lease arrangements and associated appeal process.

As a result of the deficit, total funds decreased from £2,377 at 1 April 2023 to £888 at 31 March 2024.

Restricted Funds

The charity held restricted funds brought forward from prior years in respect of grant funding received from the DTAS Expert Help Fund. During the year the charity received a further £385 of restricted grant funding towards professional costs associated with the Community Asset Transfer process.

Restricted expenditure incurred during the year amounted to £1,525 (2023: £1,000), comprising survey costs, asbestos survey costs and associated professional services incurred in support of the charity's objectives and ongoing lease negotiations.

The trustees reviewed the allocation of restricted funding and associated expenditure and are satisfied that grant income and expenditure have been allocated in accordance with the purposes of the relevant funding awards. Restricted funds available to the charity were fully utilised during the year and no restricted fund balance remained at 31 March 2024.

The trustees continue to monitor the allocation of grant funding and associated expenditure to ensure that restricted fund disclosures remain appropriate and consistent with the underlying funding agreements.

Principal Risks and Uncertainties

The principal risk facing the charity remains the uncertainty surrounding the lease arrangements for Viewpark Gardens and the ongoing appeal process. The charity's ability to fully deliver its charitable objectives remains dependent on obtaining access to the site.

Additional risks include:

- dependence on grant funding;
- limitations on operational activity while access to the site remains restricted;
- increasing professional costs associated with lease negotiations and appeals; and
- depletion of unrestricted reserves during periods of limited operating activity.

The trustees continue to monitor these risks and take appropriate action to mitigate their impact where possible.

Future Plans

The trustees remain committed to securing long-term access to Viewpark Gardens through the Community Asset Transfer process. Once the lease position is resolved, the charity intends to:

- resume community activities within the gardens;
- develop facilities for community use;
- support environmental, educational and wellbeing initiatives;
- expand volunteer participation; and
- seek additional grant funding to support future operations and development projects.

The trustees remain confident that the charity continues to have strong community support and that progress towards achieving its long-term objectives can be resumed once access to the site is secured.

Statement of Trustees' Responsibilities

The trustees (who are also directors of the charitable company) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102) and the Charities SORP. The trustees must select suitable accounting policies, apply them consistently, make judgements and estimates that are reasonable and prudent and prepare the financial statements on a going concern basis.

Public Benefit

The trustees confirm compliance with the duty to have due regard to OSCR public benefit guidance.

Signed: Lynn Cunningham

Lynn Cunningham (Chair)

Statement of financial activities

For the year ending 31 March 2024

	Unrestricted	Restricted	2024	2023
Income				
Donations and grants	-	385	385	1,500
Gross receipts from other charitable activities	193	-	193	-
Total income	193	385	578	1,500
Expenditure				
Charitable activities (Note 4)	409		409	741
Governance costs (Note 4)	<u>133</u>	<u>1,525</u>	<u>1,658</u>	<u>1,133</u>
Total expenditure	<u>542</u>	<u>1,525</u>	<u>2,067</u>	<u>1,874</u>
Net movement in funds	<u>(349)</u>	<u>(1,140)</u>	<u>(1,489)</u>	<u>(374)</u>
Reconciliation of Funds				
Funds brought forward	1,237	1,140	2,377	2,751
Net movement in funds	(349)	(1,140)	(1,489)	(374)
Funds Carried Forward	<u>888</u>	=	<u>888</u>	<u>2,377</u>

BALANCE SHEET

As at 31 March 2024

	2024	2023
Current assets		
Cash at bank and in hand	<u>1,154</u>	<u>3,510</u>
Total current assets	<u>1,154</u>	<u>3,510</u>
Creditors: amounts falling due within one year		
Trade Creditors		(1000)
Accruals	(266)	(133)
Total creditors	(266)	(1,133)
Net current assets	<u>888</u>	<u>2,377</u>
Total assets less current liabilities	<u>888</u>	<u>2,377</u>
Funds of the charity (See notes)		
Restricted funds	-	500
Unrestricted funds	<u>888</u>	<u>1,877</u>
Total charity funds	<u>888</u>	<u>2,377</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on August 5, 2026

Signed: Lynn Cunningham

Lynn Cunningham (Chair)

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The financial statements have been prepared in accordance with FRS 102, the Charities SORP, the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. The charity is a public benefit entity. The accounts are prepared on an accruals basis. Income is recognised when entitlement arises and expenditure when incurred.

1.1 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 Management Committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- a. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- b. Grant income is recognised when the charity becomes entitled to the funds, receipt is probable, and the amount can be measured reliably. Where grants are received for specific purposes, they are treated as restricted funds.
- c. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- d. Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- a. Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- b. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- c. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.
- d. All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 4.

2. Cash and Cash Equivalents and Fund Analysis

Description	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
DTAS Expert Help Fund	-	385	385	1,500
Other charitable receipts	<u>193</u>	<u>-</u>	<u>193</u>	<u>-</u>
Total incoming resources	193	385	578	1,500

Cash at bank and in hand represents the balance held in the charity's bank account.

Cash balances decreased from £3,509.65 at 31 March 2023 to £1,154 at 31 March 2024. The reduction reflects significant legal and professional costs incurred during the year in connection with the Community Asset Transfer process, including legal advice, survey work and related professional services. A proportion of expenditure remained unpaid at the year end and has been recognised through accruals in accordance with the charity's accounting policies.

3. Grants and Donations

Restricted funds received during the year comprised grant funding from the DTAS Expert Help Fund to support legal and professional costs associated with the Community Asset Transfer process, including legal advice and survey work. Grant income recognised during the year amounted to £385 (2023: £1,500).

Expenditure incurred against grant-funded activities amounted to £1,525 (2023: £1,000). The expenditure related to legal and professional fees, survey costs and associated professional support incurred in pursuit of the charity's objectives and ongoing Community Asset Transfer activities.

The trustees reviewed the allocation of restricted funding and associated expenditure and are satisfied that all expenditure was incurred in furtherance of the purposes specified by the relevant funding awards. Restricted funds available to the charity were fully utilised during the year and no restricted fund balance remained at 31 March 2024.

4. Resources Expended

Description	Unrestricted (£)	Restricted (£)	Total (£)	2023 (£)
Payments relating directly to charitable activities	409	-	409	741
Independent examiner's fees	66	-	66	66
Annual report	67	-	67	67
Legal and professional fees	-	1,525	1,525	1,000
Liability insurance	-	-	-	133
Sundries	-	-	-	298
Total	542	1,525	2,067	1,874

Legal and professional fees include legal advice relating to Community Asset Transfer and lease negotiations together with survey and professional consultancy costs incurred in support of the charity's activities.

Total expenditure includes accruals of £266 (2023: £133) in respect of accountancy and independent examination fees. No trade creditors existed at the balance sheet date (2023: £1,000). The 2023 trade creditor related to legal and professional services received prior to the year end and was subsequently settled during the following financial year.

5. Average Number of Employees

The charity had no employees during the year (2023: nil).

6. Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023: £NIL).

7. Taxation

As a charity, Viewpark Gardens Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

Accountant's Report to the Trustees of Viewpark Gardens Trust

We have prepared the financial statements of Viewpark Gardens Trust for the year ended 31 March 2024 from the accounting records and information and explanations supplied to us.

This report is made to the trustees in accordance with our terms of engagement. Our work has been undertaken solely to prepare the financial statements in accordance with applicable accounting standards and to report to you in accordance with that engagement.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees for our work or for this report.

You have acknowledged that you are responsible for ensuring that the entity maintains proper accounting records and for preparing financial statements which give a true and fair view (or are prepared in accordance with applicable standards, where true and fair is not required).

We have not been instructed to carry out an audit or a review of the financial statements.

Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

Independence and Basis of Independent Examination

I confirm that I am independent of the charity and have no conflicts of interest in relation to this engagement. I have complied with the ethical requirements applicable to members of the Association of International Accountants, including those relating to independence.

The firm has also been engaged in the preparation of the financial statements from the accounting records and information provided by the trustees. The trustees have retained full responsibility for the financial statements, including all judgements, accounting policies, and decisions.

Appropriate safeguards were applied to address any potential threats to independence arising from this dual role. These safeguards included ensuring that:

- the trustees approved and accepted responsibility for the financial statements;
- all significant accounting judgements and decisions were made by the trustees; and
- the independent examination was carried out with objectivity and professional scepticism.

Independent examiner's report

I report on the accounts of the charity for the year ended 31 March 2024.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

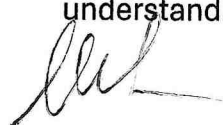
Basis of independent examination

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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



Michael Clarkson SAIA FCPA
For and on behalf of Clarkson Accounting Ltd t/a M Clarkson Accounting
Certified Public Accountants
50 Sapphire Road
Bellshill
ML4 2ES

Date: August 5, 2026