



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

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 2025

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.

Structure, Governance and Management

The charity is a company limited by guarantee and a registered Scottish charity governed by its Memorandum and Articles of Association. Trustees are elected by members at Annual General Meetings and are responsible for the strategic direction, governance and financial management of the organisation.

Charity Trustees serving during the year

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

Junior Board Members:

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

The trustees meet regularly to review the activities, financial position and future plans of the charity and to ensure appropriate governance arrangements remain in place.

Achievements and Performance

The year ended 31 March 2025 represented the most significant period of progress since the formation of the Trust.

Following several years of community campaigning, negotiation and Community Asset Transfer proceedings, the Trust successfully concluded lease negotiations with North Lanarkshire Council. Agreement was reached on the final outstanding lease condition in February 2025 and formal occupation of Viewpark Gardens commenced following transfer of the site keys on 20 February 2025. This milestone secured long-term community control of the Gardens and enabled the Trust to move from planning and advocacy into site operation and restoration.

Following acquisition of the lease, the Trust successfully secured a number of grants to assist with the development and restoration of the site. Funding was awarded for legal and professional support, environmental improvement, restoration activities, site infrastructure and equipment required for the operation and maintenance of the Gardens.

Funding secured during the year included support from Development Trusts Association Scotland and grant funding from North Lanarkshire Council towards environmental improvement works, restoration activity, equipment acquisition and the provision of a site cabin to serve as an operational base for volunteers and community activities.

The Trust commenced the "Big Gardens Clean Up" project following acquisition of the site. Funding enabled the purchase of grounds maintenance equipment, wheelbarrows, garden carts, hand tools, safety equipment, volunteer resources and other infrastructure required to begin restoring the Gardens following a prolonged period of closure and vandalism.

The trustees also progressed plans for the installation of a site cabin incorporating office, welfare and storage facilities which will support future volunteering, educational programmes and community events.

The trustees remain grateful to all volunteers, supporters, funders and partner organisations whose continued assistance has enabled the Trust to achieve these significant milestones.

Financial Review

The charity experienced a substantial increase in activity during the year following completion of the lease and the receipt of grant funding to support future development of the site.

Income received during the year consisted principally of restricted grant funding awarded to support legal advice, environmental improvement works, restoration activities and site infrastructure. The final disclosures in the financial statements reflect the allocation of these funds in accordance with the conditions attached to the relevant funding agreements.

Expenditure during the year included legal and professional costs associated with the Community Asset Transfer process and lease completion together with expenditure on site restoration, environmental improvement works and operational equipment.

The trustees are satisfied that the charity remains financially viable and has sufficient resources available to continue its planned activities.

Going Concern

The trustees have reviewed the charity's financial position, available cash resources, grant funding secured and planned future expenditure and are satisfied that the charity remains a going concern for a period of at least twelve months from the date of approval of the financial statements.

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

Reserves Policy

The trustees aim to maintain sufficient unrestricted reserves to meet normal operating commitments and governance costs.

Restricted funds are held separately and applied solely for the purposes specified by funders.

The reserves position is monitored regularly to ensure the long-term sustainability of the organisation.

Financial Performance

The Statement of Financial Activities shows the income and expenditure of the charity for the year ended 31 March 2025.

Total income for the year amounted to £33,100 (2024: £578). Income comprised restricted grant funding of £33,100 received to support professional costs associated with the Community Asset Transfer process and restricted grant funding to move the Trust forward.

Total expenditure for the year amounted to £7,533 (2024: £2,067). 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 £1,500 (2024: £1,525) and comprised legal fees and professional consultancy fees associated with the charity's ongoing lease negotiations and appeal process.

The charity recorded a net surplus for the year of £25,567 (2024: deficit of £1,489). This reflected the successful conclusion of the Appeal process and issue of a 5-year lease allowing the Trust to move forward.

As a result of the surplus, total funds increased from £888 at 1 April 2024 to £26,455 at 31 March 2025.

Restricted Funds

Restricted funds represent grants and donations received for specific purposes as determined by the funders. Such funds are available for use only in accordance with the conditions attached to the relevant funding agreements.

The movement on restricted funds during the year was as follows:

Fund	B/fwd	Income	Expenditure	C/fwd
	£	£	£	£
DTAS Expert Help Fund	-	1,500	(1,500)	-
Community Empowerment Challenge/Recover NL Fund	-	5,600	(5,600)	-
Community Empowerment Fund	-	6,000	-	6,000
Cabin Fund	-	20,000	-	20,000
Total	-	33,100	(7,100)	26,000

Purpose of Restricted Funds

DTAS Expert Help Fund

Funding received from Development Trusts Association Scotland to support professional, legal and advisory costs associated with the Community Asset Transfer process, lease negotiations and related professional services. The fund was fully utilised during the year.

Community Empowerment NL Challenge / Recover NL Fund

Funding received from North Lanarkshire Council and the Recover NL programme to support the "Big Gardens Clean Up" project, including the purchase of grounds maintenance equipment, safety equipment, tools and materials required to undertake restoration and environmental improvement works within Viewpark Gardens. The fund was fully applied during the year.

Community Empowerment Fund

Funding received from North Lanarkshire Council to support restoration planning, consultancy costs, specialist gardening support, equipment and materials associated with the recovery and redevelopment of Viewpark Gardens. At 31 March 2025, the balance remained available for expenditure on approved project activities.

Site Cabin Fund

Funding received from North Lanarkshire Council towards the purchase and installation of a site cabin and associated infrastructure to support volunteers, community activities and operation of the Gardens. At 31 March 2025, the balance remained available to fund the project in future periods.

Trustee Commentary

The trustees have reviewed the terms and conditions attached to each funding award and are satisfied that restricted income and expenditure have been allocated in accordance with the purposes specified by the respective funders. Funds carried forward at 31 March 2025 remain subject to the restrictions imposed by the relevant funding agreements and will be applied in future periods in accordance with those conditions.

Principal Risks and Uncertainties

The principal risks facing the charity are:

- reliance on grant funding and external support;
- costs associated with maintaining and developing the Gardens;
- compliance with lease obligations;
- volunteer recruitment and retention; and
- health and safety responsibilities associated with public access to the site.

The trustees regularly review these risks and take appropriate action to mitigate them where possible.

Future Plans

During 2025/26 the trustees intend to:

- continue restoration and environmental improvement works throughout the Gardens;
- complete installation and commissioning of the site cabin;
- expand volunteer participation;
- develop biodiversity and conservation initiatives;
- deliver educational, recreational and wellbeing activities;
- strengthen partnerships with local organisations; and
- secure additional funding to support future development projects.

The trustees believe that securing the lease and obtaining development funding has enabled the charity to transition from the Community Asset Transfer phase into an operational phase focused on restoring, maintaining and reopening Viewpark Gardens for the benefit of the local community.

Post Balance Sheet Events

Subsequent to the year end, Sarah Rae resigned as Treasurer and trustee of the Trust.

Following this resignation, Rory Beynon-Gray was appointed Treasurer and Eve Cunningham was appointed Secretary.

The trustees wish to record their appreciation for the contribution made by Sarah Rae during her period of service.

The trustees have considered these governance changes and concluded that they do not affect the financial position of the charity as at 31 March 2025. Accordingly, no adjustment has been made to the amounts recognised in the financial statements and the matter is disclosed as a non-adjusting event occurring after the reporting date.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including FRS 102, the Charities SORP and the requirements of the Charities and Trustee Investment (Scotland) Act 2005.

The trustees are responsible for maintaining proper accounting records, safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Public Benefit

The trustees confirm that they have had due regard to the guidance issued by the Office of the Scottish Charity Regulator regarding public benefit and are satisfied that the charity's activities continue to provide public benefit in furtherance of its charitable purposes.

Approved by the Board of Trustees on August 13, 2026 and signed on its behalf by:



Lynn Cunnington

Chairperson

Viewpark Gardens Trust

Statement of financial activities

For the year ending 31 March 2025

	Unrestricted	Restricted	2025	2024
Income				
Donations and grants	-	33,100	33,100	385
Gross receipts from other charitable activities	-	-	-	193
Total income	-	33,100	33,100	578
Expenditure				
Charitable activities (Note 4)	299	7,100	7,399	409
Governance costs (Note 4)	<u>134</u>	-	<u>134</u>	<u>1,658</u>
Total expenditure	<u>433</u>	<u>7,100</u>	<u>7,533</u>	<u>2,067</u>
Net movement in funds	<u>(433)</u>	<u>26,000</u>	<u>25,567</u>	<u>(1,489)</u>
Reconciliation of Funds				
Funds brought forward	888	-	888	2,377
Net movement in funds	(433)	26,000	25,567	(1,489)
Funds Carried Forward	<u>455</u>	<u>26,000</u>	<u>26,455</u>	<u>888</u>

BALANCE SHEET

As at 31 March 2025

	2025	2024
Current assets		
Cash at bank and in hand	<u>26,855</u>	<u>1,154</u>
Total current assets	<u>26,855</u>	<u>1,154</u>
Creditors: amounts falling due within one year		
Accruals	<u>(400)</u>	<u>(266)</u>
Total creditors	<u>(400)</u>	<u>(266)</u>
Net current assets	<u>26,455</u>	<u>888</u>
Total assets less current liabilities	<u>26,455</u>	<u>888</u>
Funds of the charity (See notes)		
Restricted funds	26,000	-
Unrestricted funds	<u>455</u>	<u>888</u>
Total charity funds	<u>26,455</u>	<u>888</u>

For the year ending 31 March 2025 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 13, 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.

Basis of Preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on the accruals basis and under the historical cost convention.

Going Concern

The trustees have reviewed the financial position of the charity and are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

Fund Accounting

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

Restricted funds are subject to specific conditions imposed by grant providers and may only be used for the purposes specified by the relevant funding agreements.

Income Recognition

Income is recognised when the charity has entitlement to the funds, receipt is probable and the amount can be measured reliably.

Grant income is recognised when the charity becomes entitled to the funds. Where grants are awarded for specific projects or purposes they are recognised as restricted income.

Expenditure Recognition

Expenditure is recognised when a liability is incurred. Expenditure includes irrecoverable VAT and is classified according to the activity to which it relates.

Charitable expenditure comprises expenditure incurred directly in the furtherance of the charity's objectives.

Governance costs include costs associated with constitutional and statutory requirements, including accountancy and independent examination fees.

Leases

The lease entered into with North Lanarkshire Council in respect of Viewpark Gardens is treated as an operating lease.

Lease payments, if applicable, are recognised on a straight-line basis over the lease term.

Tangible Fixed Assets

Assets costing £500 or more and having an expected useful economic life exceeding one year are capitalised.

Depreciation is provided on a straight-line basis over the estimated useful lives of assets as follows:

Asset Class	Useful Life
Site cabin	10 years
Powered grounds maintenance equipment	3 years
Office and operational equipment	3 years

Lower value tools, equipment and consumable items are written off as expenditure when incurred.

2. Cash and Cash Equivalents and Fund Analysis

	2025	2024
	£	£
Bank balances	26,824	1,154

Cash and cash equivalents comprise balances held with Bank of Scotland.

Cash balances increased significantly during the year following receipt of grant funding from Development Trusts Association Scotland and North Lanarkshire Council to support Community Asset Transfer activities, restoration works and site development projects.

At 31 March 2025 the charity held cash balances of £26,823.55.

3. Grants and Donations

Fund	Income
DTAS Expert Help Fund	£1,500
Community Empowerment Challenge Fund	£4,000
Recover NL Fund	£1,600
Community Empowerment Fund	£6,000
Cabin Fund	£20,000
Total	£33,100

Grant income recognised during the year was received to support legal and professional advice, environmental improvement projects, restoration activities and site infrastructure development.

4. Resources Expended

Description	Unrestricted	Restricted	Total
	£	£	£
Community Asset Transfer and project expenditure	-	7,100	7,100
Governance costs	433	-	433
Total expenditure	433	7,100	7,533

Governance costs include accountancy and independent examination costs.

Restricted expenditure relates principally to legal advice, professional services, Community Asset Transfer costs and expenditure incurred in connection with the Big Gardens Clean Up project and environmental improvement works.

5. Average Number of Employees

The charity had no employees during the year (2024: nil).

6. Trustee Remuneration & Related Party Transactions

No trustee received remuneration during the year (2024: nil).

Trustees are reimbursed for expenditure incurred wholly, exclusively and necessarily on behalf of the charity. Reimbursements made during the year represented repayment of expenditure incurred for charitable purposes and did not constitute trustee remuneration or trustee benefit.

The trustees are not aware of any other related party transactions requiring disclosure.

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 2025 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 2025.

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.

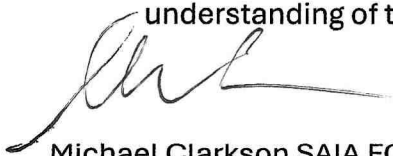
Basis of independent examination

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 13, 2026