

Trellis Scotland

-(Formerly the Scottish Therapeutic Gardening Network)
(A company limited by guarantee)

Scottish Charity No: SC037429
Company No: SC299227

Annual Report & Financial Statements

For the Period

1 April 2015 to 31 March 2016

Chris Smith BSc (Hons) FCIE
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Trellis Scotland

Scottish Charity No: SC037429

Annual Report & Statement of Account

1 April 2015 to 31 March 2016

Contents	Page
Trustees' Annual Report	3 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 17

Trustees' Annual Report

1 April 2015 to 31 March 2016

The trustees (who are also the directors of the company for the purposes of company law) present their report together with the financial statements and the independent examiner's report for the year 1 April 2015 to 31 March 2016.

Reference & Administrative Information

Charity and Company Name: Trellis Scotland
(Formerly the Scottish Therapeutic Gardening Network)

Charity Number: SC037429

Company Number: SC299227

**Registered Office &
Principal Address:** 40 St. John Street, Perth, PH1 5SP

Trustees

Alan Bell (Chairperson)
Iain Mackintosh (Treasurer)
Colin Stirling
Gordon Croll
Alex Davidson
John Davidson
Mike Buckley Jones (Appointed June 2015)
Aida Grier (Appointed February 2016)
John Smith (Appointed February 2016)
David Knott (Appointed February 2016)

Company Secretary: Fiona Thackeray

**Head of Operations and
Development:** Fiona Thackeray

Independent Examiner: Chris Smith BSc (Hons) FCIE

Bankers

Royal Bank of Scotland
12 Dunkeld Road
Perth
PH1 5RB

Trustees' Annual Report

1 April 2015 to 31 March 2016

Structure, Governance & Management

Trellis Scotland (formerly the Scottish Therapeutic Gardening Network) is a charitable company limited by guarantee. It was incorporated on the 20 March 2006 and its activities are governed by its Memorandum and Articles of Association.

A Board of Directors (the charity trustees) has overall responsibility for the affairs of Trellis. The Directors are elected by the membership at the AGM and serve for a term of 1 year after which they are eligible to stand for re-election.

The day to day management of Trellis is carried out by the Head of Operations and Development supported by a small staff team who deliver its services.

Objectives & Activities

The overall object of Trellis is to promote the education and welfare of people who are disabled or who have other conditions of need, for example, those facing drug and alcohol addictions; acquired brain injuries; homelessness and related problems or children with support needs due to physical or mental health problems.

In furtherance of this object Trellis's key activities are:

- To provide networking and development support, including the provision of advice, information and training, to existing therapeutic gardening projects
- To raise awareness of the work of, and encourage and foster the creation of new therapeutic gardening projects including the promotion of best practice and research
- Work in partnership with local communities, groups, projects, Government and other agencies to achieve the above.

Achievements & Performance

This year we're celebrating ten years of supporting therapeutic gardening projects. While we've been marking this birthday along with projects from across the network, it's been revealing to reflect on progress made since 2006.

Trustees' Annual Report

1 April 2015 to 31 March 2016

Ten years ago there wasn't quite such wide acceptance of gardening's positive effects. When Trellis started out in 2006, there were only 80 gardening projects on our list, though we could always bank on finding more each time we set foot in a hospital. We worked hard to raise awareness of the therapeutic potential of gardening. Back then, some people had heard of Dr Roger Ulrich's 'view from a hospital window' studies suggesting patients with a 'green' view recovered faster than those looking onto a brick building. Since then, several more studies have shown that when we look at plants, within a few minutes, blood pressure and heart rate reduce, while feelings of stress, anxiety and pain recede.

Now, we help more than 9,000 people every week to transform their lives and improve their health and well-being through gardening. With more groups joining us during the year, the network now supports over **340** projects working with people recovering from mental illness, those with learning disabilities, sensory impairments, head injuries, or autism. Each month, as new plots spring up in care and community settings it's just possible that we're now within reach of one of our founding aspirations: to see therapeutic gardening services become part of mainstream provision.

Anniversaries aside, we've been very busy providing support services to our network and newcomers to the sector alike:

With support from the BLF Awards for All fund, we were able to publish our long dreamt of **Start Up Guide**, collating 10 years of knowledge from working with therapeutic gardening projects.

Our **annual conference** at The Bield, near Perth, attracted **120** participants and our Patron, TV gardener, Jim McColl gave another popular masterclass. We also welcomed practitioners from Northern Ireland who gave insights into the fantastic work going on there. Colleagues from across Northern Ireland are keen to set up a support network very much like the one we have built with projects here and we are doing our best to share good practice. The conference programme also included a session on Gardening with Children with Complex Support Needs, to reflect the growing demand for ideas and guidance in this area.

Field visits have taken us to some inspiring new projects, including an Autism self-help group taking on a huge former nursery site, and a Stroke Recovery Group in Perth, as well as a Cancer Support group tackling a site in Aberdeen.

Our regular **e-bulletins** now reach over 1,700 people delivering funding, policy and legislative news direct to subscribers' inboxes as well as job and volunteering adverts and events, all in a bite-sized, read in your tea break format.

We represented gardening projects at many public events, including the Gardening Scotland Show, Parliamentary receptions, NHS Conferences and horticulture trade events.

Trustees' Annual Report

1 April 2015 to 31 March 2016

To help inspire people in care homes, workplaces and hospital settings, and help them get started in gardening, we ran **demonstration sessions**, showcasing simple table top activities and providing ideas for seasonal gardening tasks. As a result, once-neglected plots are being tended, new plots have been dug and more people are enjoying the health benefits of gardening.

Continuing work with **partners** has helped us get the most out of our resources! We work with a variety of respected organisations including: The Royal Caledonian Horticultural Society, Froglife, the Horticulture Trades Association, Federation of City Farms & Community Gardens, Scottish Collaboration for Public Health Research, The UK Health Forum, The University of the West of Scotland and the University of Stirling.

During the year we advised and worked with **NHS Boards** in Glasgow, Lanarkshire, Forth Valley and Fife to help them develop garden space and activity programmes for different groups affected by dementia, physical disabilities, cancers and neurological problems.

Press coverage

We gave interviews for BBC Radio Scotland's *Personal Best*, and saw photographs of our conference featured in the *Dundee Courier*. We wrote articles for *The Scottish Gardener* and The Horticulture Trades Association's *HTA News* magazine. On social media, we continue to share dates, ideas and questions and we've seen our Twitter followers rise to 5,495 and Facebook likes climb above 669.

Support

Our funders, donors and **supporters** have, through their continued backing made all of these achievements possible including: The Scottish Government, The Gannochy Trust, The Robertson Trust, The Moffat Trust, and Lloyds TSB Foundation for Scotland.

Financial Review

Income for the year was £130,780 (2015: £112,013) principally from grants with smaller contributions from donations and income from charitable activities. With expenditure of £141,295 (2015: £112,896) Trellis had a deficit for the year of £10,515 (2015: a deficit of £883).

The deficit was funded from reserves brought forward at the start of the year which resulted in the total funds held by Trellis at the 31 March 2016 falling to £109,540 (2015: £120,055). Of the total funds held £17,190 (2015: £27,219) are restricted funds which will be spent in the coming financial year as specified by the donors, and £92,350 are unrestricted funds which can be spent at the discretion of the trustees.

Trustees' Annual Report

1 April 2015 to 31 March 2016

Trellis have instituted a formal reserves policy which require us to hold a free or general reserve of £89,795. This reserve is held to ensure, should funding be reduced significantly, that Trellis has at least five months to secure alternative sources of funding or wind up in an orderly manner with minimal disruption to beneficiaries. The general or free reserve consists of the unrestricted funds less the value of tangible assets not freely available to be spent. At the 31 March 2016 the free or general reserve held was £90,901 which means we have met our reserves policy.

Future Plans

In 2016-17 we're going to be working closely with the Scottish Prison Service, lending a hand to help new gardening initiatives get off the ground, helping prison staff develop community links to enable successful reintegration after custodial sentences and showcasing the great work going on across the prison estate and in secure hospitals.

We're planning to redevelop our website to make it easier to navigate and to develop new information resources to complement our Start Up Guide, published December 2015.

Across the country, we know there are lots of care homes where the outside space is not used because of worries about safety or because staff and volunteers lack ideas and confidence, and sometimes because of a perception that residents can't participate in gardening. We hope to change this situation, working gradually with more and more care providers to equip them with the knowledge and confidence to ensure the people they look after are able to enjoy garden space and activities

This report has been prepared in accordance with the provisions for small companies under part 15 of the Companies Act 2006, was approved by the trustees on 16 September 2016 and signed on their behalf by:


.....
Alan Bell, Chair

Trellis Scotland
Independent Examiner's Report
1 April 2015 to 31 March 2016

I report on the financial statements of Trellis Scotland for the financial period 1 April 2015 to 31 March 2016 which are set out on pages 9 to 17

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations"). The trustees consider that an audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations is not required and that the accounts can be subject to an Independent Examination.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

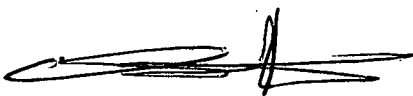
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 connection with my examination, no matter has come to my attention:-

1. Which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; and
 - to prepare accounts which accord with the accounting records and comply with the Regulation 8 of the 2006 Regulationshave 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.



Chris Smith BSc (Hons) FCIE
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Aytounhill
Cupar
KY14 6JH
Date: 18/9/16

Statement of Financial Activities (incorporating the Income & Expenditure Account)

1 April 2015 to 31 March 2016

	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Income from:					
Donations		20,400	-	20,400	19,255
Grants	5	-	101,050	101,050	88,000
Bank interest		38	-	38	42
Charitable activities	6	9,292	-	9,292	4,716
Total income		<u>29,730</u>	<u>101,050</u>	<u>130,780</u>	<u>112,013</u>
Expenditure on:					
Charitable activities	7	31,219	110,076	141,295	112,896
Total expenditure		<u>31,219</u>	<u>110,076</u>	<u>141,295</u>	<u>112,896</u>
Net income/(expenditure)		<u>(1,489)</u>	<u>(9,026)</u>	<u>(10,515)</u>	<u>(883)</u>
Transfers		1,003	(1,003)	-	-
Net movement in funds		<u>(486)</u>	<u>(10,029)</u>	<u>(10,515)</u>	<u>(883)</u>
Reconciliation of Funds					
Funds brought forward		92,836	27,219	120,055	120,938
Net movement in funds		<u>(486)</u>	<u>(10,029)</u>	<u>(10,515)</u>	<u>(883)</u>
Funds carried forward		<u>92,350</u>	<u>17,190</u>	<u>109,540</u>	<u>120,055</u>

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. The notes on pages 11 to 17 form an integral part of these accounts.

Balance Sheet

At 31 March 2016

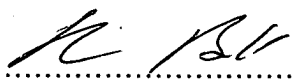
	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Fixed Assets					
Tangible assets	8	1,449	-	1,449	1,134
Current Assets					
Debtors	9	2,018	-	2,018	957
Prepayments	10	-	246	246	475
Cash at bank & in hand		89,713	31,053	120,766	123,446
Total current assets		91,731	31,299	123,030	124,878
Current Liabilities					
Deferred income	11	-	10,000	10,000	-
Creditors	12	231	4,109	4,340	5,404
Accruals	13	599	-	599	553
Total current liabilities		830	14,109	4,939	5,957
Net current assets		90,901	17,190	118,091	118,921
Net assets		92,350	17,190	119,540	120,055
Funds of the Charity					
Unrestricted funds		92,350	-	92,350	92,836
Restricted funds		-	17,190	17,190	27,219
Total Funds		92,350	17,190	109,540	120,055

The directors confirm that for the financial period ended 31 March 2016:-

- the company was entitled to exemption under section 477 of the Companies Act 2006, and
- no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the 2006 Companies Act with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of the 2006 Companies Act. The notes on pages 11 to 17 form an integral part of these accounts.

Approved by the trustees on 16 September 2016 and signed on their behalf by:


 Alan Bell, Chair

Notes to the Financial Statements

1 April 2015 to 31 March 2016

1 Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with: -

- (a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
- (b) The Charities Accounts (Scotland) Regulations 2006 as amended
- (c) The Company's Act 2006
- (d) Financial Reporting Standard for Smaller Entities (the FRSSE) (Effective January 2015),
- (e) Accounting & Reporting by Charities – Statement of Recommended Practice (Charities SORP (FRSSE))

1.2 Changes to Basis of Preparation

- (a) The Charities SORP (FRSSE), previously SORP 2005 (2nd Edition)
- (b) The FRSSE 2015, previously FRSSE 2008

1.3 Changes to previous years' accounts

The presentation of the financial statements has been amended to meet the requirements of the Charities SORP (FRSSE). No material changes to the accounts have been made.

2 Accounting Policies

2.1 Form of Financial Statements

The charity maintains two types of funds for accounting purposes: -

- (a) A general unrestricted fund that can be expended at the discretion of the trustees on furthering the objects of the charity, and
- (b) Restricted funds that may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

2.2 Incoming Resources

- (a) Incoming Resources are recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; their receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.
- (c) Funds received in advance and which specifically relate to a future accounting period are treated as deferred income.

Notes to the Financial Statements

1 April 2015 to 31 March 2016

2.3 Expenditure & Liabilities

- (a) Expenditure is accounted for on an accruals basis.
- (b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources; it is probable they will be paid and the monetary value can be measured with sufficient reliability.

2.4 Assets

- (a) Tangible fixed assets are capitalised if they have a value greater than £300 and can be used for more than one year. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated on a reducing balance basis to as follows;

Office furniture	25%
Computers	33%
Office equipment	20%

2.5 Debtors

- (a) Debtors are recognised at the settlement amount due
- (b) Prepayments are valued at the amount prepaid

2.6 Cash

Cash at bank and in hand includes cash and bank deposits repayable on demand

2.7 Creditors

- (a) Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.
- (b) Accrued charges are normally valued at their settlement amount.

2.6 Taxation

The charity is not liable to income or capital gains tax on its charitable activities. Irrecoverable VAT is included in the asset cost or expense to which it relates.

3. Trustee Remuneration & Expenses

- (a) During the year no remuneration was paid to any of the trustees or connected persons.
- (b) During the year travel expenses totaling £97 were paid to trustees (2015: £789).

Notes to the Financial Statements

1 April 2015 to 31 March 2016

4. Restricted Funds

Trellis operated the following restricted funds during the year:

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Trellis advice and support services	23,269	100,550	105,626	(1,003)	17,190
Working with children with complex needs	3,950		3,950	-	-
Healthier Scotland Engagement Fund	-	500	500	-	-
Total	27,219	101,050	110,076	(1,003)	17,190

The transfer of £1,003 from the Trellis advice and support services fund represents the value of IT equipment that once purchased satisfied the restriction and was transferred to the unrestricted fund.

5. Grants	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
The Scottish Government		-	59,000	59,000	31,000
Gannochy Trust		-	15,000	15,000	10,000
The Robertson Trust		-	-	-	15,000
Lloyds TSB Foundation for Scotland		-	7,000	7,000	7,000
Awards for All		-	-	-	9,700
Moffet Charitable Trust		-	10,000	10,000	9,300
Foundation Scotland		-	-	-	5,000
Woodward Trust		-	-	-	1,000
AEB Charitable Trust		-	5,000	5,000	-
Russell Trust		-	1,000	1,000	-
Mushroom Trust		-	2,550	2,550	-
Austin Hope Pilkington Glass		-	1,000	1,000	-
Healthier Scotland Engagement Fund		-	500	500	-
Total		-	101,050	101,050	88,000

Notes to the Financial Statements

1 April 2015 to 31 March 2016

6. Charitable activities	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Conference & training		7,923	-	7,923	4,170
Consultancy		-	-	-	410
Other		1,369	-	1,369	136
Total		9,292	-	9,292	4,716

7. Charitable activities	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
<u>Direct delivery costs</u>					
Staff costs	14	16,649	79,823	96,472	78,510
Staff expenses		1,888	2,084	3,972	3,201
Staff & Board training		1,066	-	1,066	-
Freelance & Volunteer expenses		-	10,427	10,427	9,717
Advertising & publicity		996	480	1,476	418
Training		-	746	746	911
Conference		4,541	-	4,541	3,090
Meetings and network events		389	250	639	37
Sub-total		25,529	93,810	119,339	95,884
<u>Support costs</u>					
Telecommunications		163	3,206	3,369	6,066
Office rental & maintenance		-	5,997	5,997	4,652
Postage, printing & stationery		-	1,140	1,140	1,114
Professional fees		3,219	-	3,219	1,322
Publications		541	5,529	6,070	-
Depreciation		688	-	688	526
Insurance		-	394	394	374
IE Fee		599	-	599	553
Board expenses		199	-	199	1,107
AGM		-	-	-	398
Office equipment		277	-	277	-
Other		4	-	4	900
Sub-total		5,690	16,266	21,956	17,012
Total		31,219	110,076	141,295	112,896

Notes to the Financial Statements

1 April 2015 to 31 March 2016

8. Tangible Assets

	Office Furniture 25%	Computers 33%	Office Equipment 20%	Total
	£	£	£	£
NBV at 1 April 2015	64	977	93	1,134
Plus Additions		1,003		1,003
Less Sales				
Total at 31 March 2016	64	1,980	93	2,137
Depreciation for the year	16	653	19	688
Net book value 31 March 2016	48	1,327	74	1,449

9. Debtors

Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
	£	£	£	£
Training	966	-	966	-
Conference	465	-	465	290
Other	587	-	587	667
Total	2,018	-	2,018	957

10. Prepayments

Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
	£	£	£	£
Insurance	-	246	246	218
Rent	-	-	-	257
Total	-	246	246	475

11. Movement in deferred Income

	Balance 31/03/2015	Funds received	Released to income	Balance 31/03/2016
	£	£	£	£
Gannochy Trust	-	10,000	-	10,000
Total	-	10,000	-	10,000

Notes to the Financial Statements

1 April 2015 to 31 March 2016

12. Creditors	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
HMRC		-	2,858	2,858	2,072
Other creditors		231	1,251	1,482	3,332
Total		231	4,109	4,340	5,404

13. Accruals	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Independent examination		599	-	599	553
Total		599	-	599	553

14. Staff Costs	Note	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
		£	£	£	£
Salaries		14,968	71,619	86,587	70,396
Employers NI		1,136	5,544	6,680	5,890
Employers Pension		545	2,660	3,205	2,224
Total		16,649	79,823	96,472	78,510

Trellis employs 6 staff, plus freelance fieldworkers on a sessional basis.

No employee earned in excess of £60,000 per annum.

The charity contributes to a defined contribution pension scheme for staff. The cost for the period was £3,205.

Notes to the Financial Statements

1 April 2015 to 31 March 2016

15. Previous year information

In order to comply with the SORP (FRSSE) to show corresponding amounts for the previous year for every item in the Statement of Financial Activities (not just the prior year totals), the previous year's statement, set out in accordance with the requirements of the SORP (FRSSE), is shown below:

Statement of Financial Activities for the year ended 31 March 2015

	Unrestricted Funds	Restricted Funds
	£	£
Income from:		
Donations	11,705	7,550
Grants	-	88,000
Bank interest	42	-
From charitable activities	4,716	-
Total income	16,463	95,550
Expenditure on:		
Charitable activities	20,398	92,498
Total resources expended	20,398	92,498
Net income/(expenditure)	(3,935)	3,052
Transfers	531	(531)
Net movement in funds	(3,404)	2,521
Reconciliation of Funds		
Funds brought forward	96,240	24,698
Net movement in funds	(3,404)	2,521
Funds carried forward	92,836	27,219