# 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 2016 to 31 March 2017

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COMPANIES HOUSE

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**Trellis Scotland** Scottish Charity No: SC037429

**Annual Report & Statement of Account**
1 April 2016 to 31 March 2017

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**Trustees' Annual Report**
1 April 2016 to 31 March 2017

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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 2016 to 31 March 2017.

## Reference & Administrative Information

| | |
|---|---|
| **Charity and Company Name:** | Trellis Scotland<br>(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)<br>Iain Mackintosh (Treasurer)<br>Colin Stirling<br>John Davidson<br>Mike Buckley Jones<br>John Smith<br>David Knott |
| **Others who served during the period** | Gordon Croll (until March 2017)<br>Alex Davidson (until March 2017)<br>Aida Grier (until March 2017) |
| **Company Secretary:** | Fiona Thackeray |
| **Head of Operations and Development:** | Fiona Thackeray |
| **Independent Examiner:** | Chris Smith BSc (Hons) FCIE |
| **Bankers** | Royal Bank of Scotland<br>12 Dunkeld Road<br>Perth<br>PH1 5RB |

## 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, once again, we saw more and more people starting garden projects, so we now support over **390** initiatives working with people recovering from mental ill health, those with sensory impairments, learning disabilities, autism or head injuries. Together we help more than 9,500 people every week to transform their lives and improve their health and well-being through gardening. It's really heartening to see new plots springing up in care and community settings as it means the benefits of therapeutic gardening services are available to more people.

In March, our **annual conference** at The Bield, near Perth, attracted **137** participants - a new record. Trellis Patron, Jim McColl, MBE, gave another popular masterclass. The programme also included sessions on good practice in Community Gardening involving People with Dementia, and a workshop led by people from the Saheliya Project which works with women from black and ethnic minority refugee and asylum seeker groups. They told the story of how their garden developed from an empty plot into an incredibly productive growing space with many raised beds and thriving crops in every corner.

The **Advisory Field visit** service we provide has taken us to some inspiring new projects, including a community garden in Ayrshire that's working with veterans, a school for looked after children in Perth, and a cancer support group in Dundee. Our Fieldwork team also helped existing projects overcome some long-standing projects such as large, unmanageable plots that had become a maintenance burden, and a chronic lack of support and resources.

We've been working closely with the **Scottish Prison Service**, lending a hand to help new gardening initiatives get off the ground. We're helping prison staff develop community links to enable successful reintegration for prisoners on release and showcasing the great work going on across the prison estate and in secure hospitals.

Work has begun on redeveloping our **website** to make it easier to navigate and on developing new information resources to guide practitioners in their work.

With 40,000 people in Scotland now living in care, it's important to take our support out to care homes and their workforce so they have the skills and confidence to develop garden areas and offer inclusive gardening activities. We ran **demonstration sessions**, showcasing simple table top projects and ideas for seasonal tasks. As a result, more people in care are enjoying garden views and a bit of gardening activity in their homes.

Continuing work with **partners** includes fruitful collaboration with: 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, Talking Mats and the University of Dundee.

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

**Media coverage**
We gave an interview on *The Beechgrove Garden*, (BBC 2, October) alongside Solstice Nurseries in Aberdeen, a long-term member of the Trellis network. On social media, our channels keep up the information flow, sharing dates, ideas and questions. Our Twitter follower numbers have risen to 6,695 and Facebook likes are now above 700.

## Support

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

## Financial Review

Income for the year was £143,537 (2016: £130,780) principally from grants with smaller contributions from donations and income from charitable activities. With expenditure of £148,092 (2016: £141,295) Trellis had a deficit for the year of £4,555 (2016: a deficit of £10,515)..

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 2017 falling to £104,985 (2016: £109,540). Of the total funds held £5,500 (2016: £17,190) are restricted funds which will be spent in the coming financial year as specified by the donors, and £99,485 (2016: 92,350) are unrestricted funds which can be spent at the discretion of the trustees.

Trellis have instituted a formal reserves policy which require us to hold a free or general reserve of £86,373. 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 2017 the free or general reserve held was £98,250 which means we have met our reserves policy.

## Future Plans

In the year ahead, we hope to develop **new training courses** to meet the changing needs of practitioners and new people starting up projects and joining the network.
We plan to create a suite of **activity idea** 'recipe cards', a handy resource particularly for people working in care homes. Many practitioners, especially those who have not come from a horticulture background, will struggle to find suitable activities for their groups to fill a year-round programme. It can be hard to keep a group going during the winter months, but with this new resource, they will be able turn to us for inspiration and ideas.

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 21 August 2017 and signed on their behalf by:

.....

Alan Bell, Chair

**Trellis Scotland**
**Independent Examiner's Report**
1 April 2016 to 31 March 2017

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I report on the financial statements of Trellis Scotland for the financial period 1 April 2016 to 31 March 2017 which are set out on pages 8 to 16

## Responsibilities and basis of report

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 requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations") and the Companies Act 2006.

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(a)-(c) of the 2006 Regulations or company law and is eligible for independent examination. I have therefore examined your charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. the accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 8 of the 2006 Regulations; or
4. there is further information needed for a proper understanding of the accounts.

## Independent examiner's statement

I have completed my examination and I have no concerns in respect of any of the areas listed above and I have found no other matters that require drawing to your attention.

Chris Smith BSc (Hons) FCIE
Glascairn Cottage
Aytounhill
Cupar
KY14 6JH
Date: 28/8/17

**Trellis Scotland** Scottish Charity No: SC037429

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

1 April 2016 to 31 March 2017

| | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Income from:** | | | | | |
| Donations | | 25,115 | 5,000 | 30,115 | 20,400 |
| Grants | 5 | - | 104,950 | 104,950 | 101,050 |
| Bank interest | | 33 | - | 33 | 38 |
| Charitable activities | 6 | 8,439 | - | 8,439 | 9,292 |
| Total income | | 33,587 | 109,950 | 143,537 | 130,780 |
| **Expenditure on:** | | | | | |
| Charitable activities | 7 | 26,452 | 121,640 | 148,092 | 141,295 |
| Total expenditure | | 26,452 | 121,640 | 148,092 | 141,295 |
| **Net income/(expenditure)** | | 7,135 | (11,690) | (4,555) | (10,515) |
| **Reconciliation of Funds** | | | | | |
| Funds brought forward | | 92,350 | 17,190 | 109,540 | 120,055 |
| Net movement in funds | | 7,135 | (11,690) | (4,555) | (10,515) |
| Funds carried forward | | 99,485 | 5,500 | 104,985 | 109,540 |

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 10 to 16 form an integral part of these accounts.

**Trellis Scotland** Scottish Charity No: SC037429

## Balance Sheet
At 31 March 2017

| | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Fixed Assets** | | | | | |
| Tangible assets | 8 | 1,235 | - | 1,235 | 1,449 |
| **Current Assets** | | | | | |
| Debtors | 9 | 155 | - | 155 | 2,018 |
| Prepayments | 10 | - | 255 | 255 | 246 |
| Cash at bank & in hand | | 102,351 | 7,344 | 109,695 | 120,766 |
| Total current assets | | 102,506 | 7,599 | 110,105 | 123,030 |
| **Current Liabilities** | | | | | |
| Deferred income | 11 | - | - | - | 10,000 |
| Creditors | 12 | 3,657 | 2,099 | 5,756 | 4,340 |
| Accruals | 13 | 599 | - | 599 | 599 |
| Total current liabilities | | 4,256 | 2,099 | 6,355 | 4,939 |
| **Net current assets** | | 98,250 | 5,500 | 103,750 | 118,091 |
| **Net assets** | | 99,485 | 5,500 | 104,985 | 119,540 |
| **Funds of the Charity** | | | | | |
| Unrestricted funds | | 99,485 | - | 99,485 | 92,350 |
| Restricted funds | | - | 5,500 | 5,500 | 17,190 |
| Total Funds | | 99,485 | 5,500 | 104,985 | 109,540 |

The directors confirm that for the financial period ended 31 March 2017: -
- 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 10 to 16 form an integral part of these accounts.

Approved by the trustees on 21 August 2017 and signed on their behalf by:

..... Alan Bell, Chair

## 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 102 (FRS102) (Effective January 2015),
(e) Charities SORP (FRS 102) (Effective January 2015)

### 1.2 Changes to Basis of Preparation

(a) The Charities SORP (FRS 102), previously The Charities SORP (FRSSE)
(b) The FRS 102, previously The FRSSE 2015

### 1.3 Changes to previous years' accounts

(a) The presentation of the financial statements has been amended to meet the requirements of the Charities SORP (FRS 102). No material changes to the accounts have been made.

**1.4** The charity meets the definition of a public benefit entity as defined by FRS102.

**1.5** The charity is dependent on the continuing support of donors. However, the trustees have no reason to consider that this will not continue or that there are any material uncertainties about the charity's ability to continue as a going concern.

## 2 Accounting Polices

### 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 Income

(a) Income is 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 income has related expenditure the income 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.

**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 straight-line basis to write off the cost of tangible assets over their useful economic life as follows:

Office furniture and equipment – 33%

**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.

**2.8 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 £281 were paid to one trustee (2016: £97 to one trustee).

## Notes to the Financial Statements
1 April 2016 to 31 March 2017

### 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 | 17,190 | 97,750 | 114,940 | - | - |
| Tools & equipment | - | 1,000 | 1,000 | - | - |
| March conference | - | 1,500 | - | - | 1,500 |
| Scottish Prison Service project | - | 5,000 | 5,000 | - | - |
| Digital resources project | - | 4,700 | 700 | - | 4,000 |
| Total | 17,190 | 109,950 | 121,640 | - | 5,500 |

| 5. Grants | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| The Scottish Government | | - | 56,500 | 56,500 | 59,000 |
| Gannochy Trust | | - | 10,000 | 10,000 | 15,000 |
| The Robertson Trust | | - | 15,000 | 15,000 | - |
| Lloyds TSB Foundation for Scotland Henry Duncan Award | | - | - | - | 7,000 |
| Awards for All | | - | 4,700 | 4,700 | - |
| Moffet Charitable Trust | | - | - | - | 10,000 |
| The Stafford Trust | | - | 5,000 | 5,000 | - |
| The Hugh Fraser Foundation | | - | 2,000 | 2,000 | - |
| AEB Charitable Trust | | - | - | - | 5,000 |
| Russell Trust | | - | - | - | 1,000 |
| Mushroom Trust | | - | 6,750 | 6,750 | 2,550 |
| Austin & Hope Pilkington Trust | | - | - | - | 1,000 |
| Allen Lane Foundation | | - | 5,000 | 5,000 | - |
| Healthier Scotland Engagement Fund | | - | - | - | 500 |
| Total | | - | 104,950 | 104,950 | 101,050 |

## Notes to the Financial Statements
1 April 2016 to 31 March 2017

| 6. Charitable activities | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| Conference & training | | 6,601 | - | 6,601 | 7,923 |
| Consultancy | | - | - | - | - |
| Other | | 1,838 | - | 1,838 | 1,369 |
| Total | | 8,439 | - | 8,439 | 9,292 |

| 7. Charitable activities | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| Direct delivery costs | | | | | |
| Staff costs | 14 | 10,862 | 106,647 | 117,509 | 96,472 |
| Staff expenses | | 2,905 | 2,227 | 5,132 | 3,972 |
| Staff & Board training | | 1,542 | 1,000 | 2,542 | 1,066 |
| Freelance & Volunteer expenses | | 459 | 3,167 | 3,626 | 10,427 |
| Advertising & publicity | | 121 | 188 | 309 | 1,476 |
| Training | | - | 333 | 333 | 746 |
| Conference | | 3,511 | 1,000 | 4,511 | 4,541 |
| Meetings and network events | | - | 1,163 | 1,163 | 639 |
| Sub-total | | 19,400 | 115,725 | 135,125 | 119,339 |
| Support costs | | | | | |
| Telecommunications | | 1,527 | 800 | 2,327 | 3,369 |
| Office rental & maintenance | | 260 | 3,915 | 4,175 | 5,997 |
| Postage, printing & stationery | | 1,375 | 1,000 | 2,375 | 1,140 |
| Professional fees | | 928 | 200 | 1,128 | 3,219 |
| Publications | | 107 | - | 107 | 6,070 |
| Depreciation | | 608 | - | 608 | 688 |
| Insurance | | 428 | - | 428 | 394 |
| IE Fee | | 599 | - | 599 | 599 |
| Board expenses | | 281 | - | 281 | 199 |
| AGM | | - | - | - | - |
| Office equipment | | 49 | - | 49 | 277 |
| Other | | 890 | - | 890 | 4 |
| Sub-total | | 7,052 | 5,915 | 12,967 | 21,956 |
| Total | | 26,452 | 121,640 | 148,092 | 141,295 |

## Notes to the Financial Statements
1 April 2016 to 31 March 2017

### 8. Tangible Assets

| | Office furniture & equipment |
|---|---|
| **Cost** | £ |
| At 1 April 2016 | 4,156 |
| Additions | 395 |
| At 31 March 2017 | 4,551 |
| **Depreciation** | |
| At 1 April 2016 | 2,708 |
| Charge for the year | 608 |
| At 31 March 2017 | 3,316 |
| **Net book value** | |
| At 1 April 2016 | 1,448 |
| At 31 March 2017 | 1,235 |

### 9. Debtors

| | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| Training | | - | - | - | 966 |
| Conference | | 155 | - | 155 | 465 |
| Other | | - | - | - | 587 |
| Total | | 155 | - | 155 | 2,018 |

### 10. Prepayments

| | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| Insurance | | - | 255 | 255 | 246 |
| Total | | - | 255 | 255 | 246 |

## Notes to the Financial Statements
1 April 2016 to 31 March 2017

| 11. Movement in deferred Income | Balance 31/03/2016 | Funds received | Released to income | Balance 31/03/2017 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Gannochy Trust | 10,000 | - | 10,000 | - |
| Total | 10,000 | - | 10,000 | - |

| 12. Creditors | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| HMRC | | 213 | 2,099 | 2,312 | 2,858 |
| Other creditors | | 3,444 | - | 3,444 | 1,482 |
| Total | | 3,657 | 2,099 | 5,756 | 4,340 |

| 13. Accruals | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| Independent examination | | 599 | - | 599 | 599 |
| Total | | 599 | - | 599 | 599 |

| 14. Staff Costs | Note | Unrestricted Funds | Restricted Funds | 2017 Total | 2016 Total |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| Salaries | | 9,658 | 94,815 | 104,473 | 86,587 |
| Employers NI | | 741 | 7,280 | 8,021 | 6,680 |
| Employers Pension | | 463 | 4,552 | 5,015 | 3,205 |
| Total | | 10,862 | 106,647 | 117,509 | 96,472 |

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 £5,015.

### 15. Previous year information

**Statement of Financial Activities for the year ended 31 March 2016**

| | Unrestricted Funds | Restricted Funds |
|---|---|---|
| **Income from:** | £ | £ |
| Donations | 20,400 | - |
| Grants | - | 101,050 |
| Bank interest | 38 | - |
| From charitable activities | 9,292 | - |
| Total income | 29,730 | 101,050 |
| **Expenditure on:** | | |
| Charitable activities | 31,219 | 110,076 |
| Total resources expended | 31,219 | 110,076 |
| **Net income/(expenditure)** | (1,489) | (9,026) |
| Transfers | 1,003 | (1,003) |
| **Net movement in funds** | (486) | (10,029) |
| **Reconciliation of Funds** | | |
| Funds brought forward | 92,836 | 27,219 |
| Net movement in funds | (486) | (10,029) |
| Funds carried forward | 92,350 | 17,190 |