

**Greenfingers Project SCIO**

**Scottish Charity Number SC047952**

**Annual Report and Financial Statements**

**For the year ended 30th November 2024**

## **Trustees' Annual Report**

### **For the year ended 30th November 2024**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30th November 2024.

### **Reference and Administrative Information**

#### **Charity Name**

Greenfingers Project SCIO

#### **Address**

c/o Voluntary Action Lochaber, An Drochaid, Claggan Road, Fort William, PH33 6PH

#### **Bankers**

Bank of Scotland, 62 High Street, Fort William, PH33 6AE

#### **Independent Examiner**

 Finance Manager, Voluntary Action Lochaber, An Drochaid, Claggan Road, Fort William, PH33 6PH

#### **Current Trustees**



### **Structure, Governance and Management**

#### **Constitution**

The SCIO was registered in its current legal form on 24th November, 2017. The organisation was previously an unincorporated association but changed its legal form. The assets of the unincorporated association were transferred to the SCIO on 24th November, 2017. It has a two tier structure comprising of Members and Charity Trustees.

#### **Appointment of trustees**

The number of Charity Trustees shall be not less than 3 and no more than 12. From and after the first General Meeting, the Board shall comprise the following individual persons (a majority of whom shall always be Elected Charity Trustees):-

- \* up to 7 individual persons elected as Charity Trustees by the Ordinary Members, who must themselves be Ordinary Members; and
- \* up to 3 individual persons appointed by Statutory, Education services and representatives of the Third Sector; and
- \* up to 4 individual persons co-opted, so as to ensure a spread of skills and experience within the Board.

## **Objectives and Activities**

### **Charitable purposes**

- 1) The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- 2) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

### **Activities**

Through a wide range of activities and events participants are encouraged to learn new skills, to share experience and skills and simply to enjoy being out in the fresh air.

### **Achievements and Performance**

This has been a difficult year. Around Christmas time there was a devastating storm which uprooted many large pine trees which damaged the lining of both of our polytunnels and destroyed our large glasshouse. The site was strewn by glass and debris and was closed to all bar those who were tidying up and making everything safe. It was well over a month before we could venture onto the site and many of our volunteers had lost the will to continue when they saw the extent of the work we had to do.

Two pieces of good news; we eventually got our lease after waiting 7 ½ years and we were successful in being awarded a Community Regeneration Grant from The Highland Council of over £20,000.

The site was used by LEG, The Montrose Centre and Nimble Fingers and a few volunteers and their clients.

### **Financial review**

Income for the year was £14,156. Expenditure for same period was £13,269 resulting in a surplus of £888. Reserves at year end were £4,434 made up of £905 unrestricted funds and £3,529 restricted funds.

### **Reserves Policy**

There is no requirement in the Constitution to hold any reserves however the trustees recognise that it is advisable to retain three months worth of normal running costs in order to meet commitments and to cover any unexpected expenditure.

### **Plans for future period**

We will fence around the site as we have experienced vandalism and deer are destroying our plants and it is a condition of our lease.

We will attempt to increase interest and strive to gain more Committee members and volunteers.

We are still looking to raise funds to be able to secure an individual to co-ordinate the existing groups and to seek out new groups for us to partner with and generally manage the site.

Sponsorship options are still being reviewed to enable us to upgrade our facilities as well as getting a co-ordinator. Also for renewing our equipment and looking into CCTV to combat vandalism.

**Exemptions from Disclosure**

There are no exemptions from disclosure.

**Funds held as custodian trustee on behalf of others**

There are no funds held as custodian trustee on behalf of others.

This report was approved by the Trustees on 21/05/ 2025.



**Independent examiner's report to the committee on the unaudited accounts of Greenfingers Project SCIO.**

I report on the accounts of the SCIO for the year ended 30th November 2024 which are set out on pages 6 to 7.

**Respective responsibilities of trustee and independent examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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**

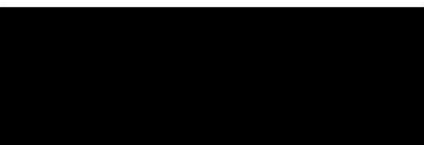
In the course of my examination, no matter has come to my attention:

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.



Date: - 22 MAY 2025  
Finance Manager  
Voluntary Action Lochaber  
An Drochaid, Claggan Road  
Fort William  
PH33 6PH



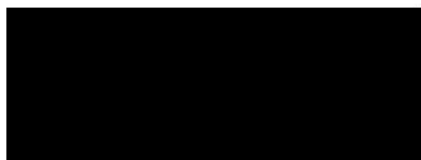
Greenfingers Project SCIO  
Receipts and Payments Accounts  
For the year ended 30th November 2024  
Scottish Charity Number SC047952

|                                                 |             | Year to<br>2024<br>Unrestricted<br>£ | Year to<br>2024<br>Restricted<br>£ | Year to<br>2024<br>Total<br>£ | Year to<br>2023<br>Total<br>£ |
|-------------------------------------------------|-------------|--------------------------------------|------------------------------------|-------------------------------|-------------------------------|
| <b>Receipts</b>                                 | <b>Note</b> |                                      |                                    |                               |                               |
| <b>Grants and Donations</b>                     |             |                                      |                                    |                               |                               |
| Grants                                          | 4           | -                                    | 8,217                              | 8,217                         | -                             |
| Donations                                       | 5           | 2,141                                | -                                  | 2,141                         | 750                           |
| <b>Bank interest received</b>                   |             | -                                    | -                                  | -                             | -                             |
| <b>Fundraising</b>                              |             |                                      |                                    |                               |                               |
| Tablet Sales                                    |             | 170                                  | -                                  | 170                           | 275                           |
| Fundraising                                     |             | -                                    | 3,628                              | 3,628                         | -                             |
| <b>Total Receipts</b>                           |             | 2,311                                | 11,845                             | 14,156                        | 1,025                         |
| <b>Payments</b>                                 |             |                                      |                                    |                               |                               |
| <b>Charitable Activities</b>                    |             |                                      |                                    |                               |                               |
| Misc                                            |             | 400                                  | -                                  | 400                           | 20                            |
| Polycrub                                        |             | -                                    | 5,595                              | 5,595                         | -                             |
| Shed                                            |             | -                                    | 2,006                              | 2,006                         | -                             |
| Equipment                                       |             | 107                                  | -                                  | 107                           | -                             |
| Insurance                                       |             | 124                                  | -                                  | 124                           | 97                            |
| Materials                                       |             | 256                                  | 2,665                              | 2,921                         | -                             |
| Legal Fees                                      |             | -                                    | 915                                | 915                           | -                             |
| Donations                                       |             | -                                    | -                                  | -                             | 500                           |
| Plants / Seeds / Herbs                          |             | 304                                  | 250                                | 554                           | 60                            |
| Food                                            |             | -                                    | -                                  | -                             | 3                             |
| Generator Cost                                  |             | 522                                  | -                                  | 522                           | -                             |
| Safety Equipment                                |             | -                                    | -                                  | -                             | 127                           |
| <b>Governance Costs</b>                         |             |                                      |                                    |                               |                               |
| Independent Examination                         | 7           | 125                                  | -                                  | 125                           | 125                           |
| <b>Total Payments</b>                           |             | 1,838                                | 11,431                             | 13,269                        | 933                           |
| Surplus/(Deficit) for the year before transfers |             | 473                                  | 414                                | 888                           | 92                            |
| Transfers between funds                         | 6           | 85                                   | (85)                               | -                             | -                             |
| <b>Surplus/(Deficit) for the year</b>           |             | 558                                  | 329                                | 888                           | 92                            |

Greenfingers Project SCIO  
Receipts and Payments Accounts  
For the year ended 30th November 2024  
Scottish Charity Number SC047952

|                                                  | Year to<br>2024<br>Unrestricted | Year to<br>2024<br>Restricted | Year to<br>2024<br>Total | Year to<br>2023<br>Total |
|--------------------------------------------------|---------------------------------|-------------------------------|--------------------------|--------------------------|
| Statement of Balances - as at 30th November 2024 |                                 |                               |                          |                          |
| Opening cash at bank and in hand                 | 347                             | 3,200                         | 3,547                    | 3,455                    |
| Add Income                                       | 2,311                           | 11,845                        | 14,156                   | 1,025                    |
| Less Expenditure                                 | 2,658                           | 15,045                        | 17,703                   | 4,480                    |
| Transfers                                        | (1,838)                         | (11,431)                      | (13,269)                 | 933                      |
| 6                                                | 85                              | (85)                          | -                        | -                        |
| Closing cash at bank and in hand                 | 905                             | 3,529                         | 4,434                    | 3,547                    |
| Bank and Cash Balances                           |                                 |                               |                          |                          |
| Treasurers Account                               | 826                             | 3,529                         | 4,355                    | 3,531                    |
| Outstanding lodgements                           | -                               | -                             | -                        | -                        |
| Outstanding cheques                              | -                               | -                             | -                        | -                        |
| Petty cash                                       | 79                              | -                             | 79                       | 16                       |
| 9 & 10                                           | 905                             | 3,529                         | 4,434                    | 3,547                    |
|                                                  | -                               | -                             | -                        | -                        |

Signed on behalf of all Trustees:



The notes on pages 8 to 9 form part of these financial statements

## 1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

## 2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the Charity received Grants totalling £8,217 - £7,967 from The Highland Council Community Regeneration Fund for purchase of a Polycrub, materials and installation; £250 from Volunteering Matters for plants and tools. The Charity raised £3,628 through fundraising for various repairs around the area which were destroyed by the storm.

## 3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2023: £NIL).

## 4 Grants

|                      | Unrestricted<br>Funds | Restricted<br>Funds | Total 2024 | Total 2023 |
|----------------------|-----------------------|---------------------|------------|------------|
| The Highland Council | -                     | 7,967               | 7,967      | -          |
| Volunteering Matters | -                     | 250                 | 250        | -          |
|                      | -                     | 8,217               | 8,217      | -          |

## 5 Donations

|           | Unrestricted<br>Funds | Restricted<br>Funds | Total 2024 | Total 2023 |
|-----------|-----------------------|---------------------|------------|------------|
| Donations | 2,141                 | -                   | 2,141      | 750        |
|           | 2,141                 | -                   | 2,141      | 750        |

## 6 Transfers between funds

£85 from the remainder of The Highland Council grant towards legal costs were transferred from restricted to unrestricted funds during the year. (2023: £NIL).

## 7 Governance Costs

|                         | Unrestricted<br>Funds | Restricted<br>Funds | Total 2024 | Total 2023 |
|-------------------------|-----------------------|---------------------|------------|------------|
| Independent Examination | 125                   | -                   | 125        | 125        |
|                         | 125                   | -                   | 125        | 125        |

## 8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.



## 9 Restricted Funds

|                              | At 1st<br>December<br>2023 | Incoming      | Outgoing        | Transfers   | At 30th<br>November<br>2024 |
|------------------------------|----------------------------|---------------|-----------------|-------------|-----------------------------|
| The Highland Council (1)     | 1,000                      | -             | (915)           | (85)        | -                           |
| The Highland Council (2)     | -                          | 7,967         | (7,601)         | -           | 366                         |
| Volunteering Matters         | -                          | 250           | (250)           | -           | -                           |
| Just Giving Fundraiser       | -                          | 3,628         | (2,465)         | -           | 1,163                       |
| Lochaber Housing Association | 200                        | -             | (200)           | -           | -                           |
| The Robertson Trust          | 2,000                      | -             | -               | -           | 2,000                       |
|                              | <u>3,200</u>               | <u>11,845</u> | <u>(11,431)</u> | <u>(85)</u> | <u>3,529</u>                |

Highland Council (1) - to assist with legal costs associated with the Lease of the land.

Highland Council (2) Community Regeneration Fund - towards costs for the purchase of a Polycrub and associated materials.

Volunteering Matters - for purchase of plants and tools

Lochaber Housing Association - contribution towards costs to resurrect the pond and surrounding area.

The Robertson Trust - improve the facilities at the Community Garden site.

## 10 Unrestricted Funds

|                    | At 1st<br>December<br>2023 | Incoming     | Outgoing       | Transfers | At 30th<br>November<br>2024 |
|--------------------|----------------------------|--------------|----------------|-----------|-----------------------------|
| Unrestricted Funds | 347                        | 2,311        | (1,838)        | 85        | 905                         |
|                    | <u>347</u>                 | <u>2,311</u> | <u>(1,838)</u> | <u>85</u> | <u>905</u>                  |

