



trellis
gardening for wellbeing

Trellis Scotland

(A company limited by guarantee)
Scottish Charity No: SC037429
Company No: SC299227

Annual Report & Financial Statements

For the year ended

31 March 2023

Chris Smith BSc (Hons) FCIE
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Trellis Scotland

Scottish Charity No: SC037429

Annual Report & Statement of Account

Year ended 31 March 2023

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Trustees' Annual Report
Year ended 31 March 2023

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 ended 31 March 2023.

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: Unit 8, Perth Business Centre, 28 Glasgow Road, Perth, PH2 0NX

Trustees: Sir Andrew Cubie from April 2022 - Chairperson
Charles Carnegie – Treasurer
Colin Stirling
Mike Buckley Jones
Peter Norman Sinclair
Linda Rose Treliving
Ken Cox
Stan Green
Jim Jermyn from June 2023

Others who served during the period: Carol Margaret Anderson until January 2023
John MacLennan until April 2022

Company Secretary: Fiona Thackeray

Chief Executive Officer: Fiona Thackeray

Independent Examiner: Chris Smith BSc (Hons) FCIE

Bankers: Royal Bank of Scotland
12 Dunkeld Road
Perth
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 Chief Executive Officer who is 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

The year brought a host of truly encouraging opportunities to collaborate and share learning both with people here in the UK and across the world. At home, we've been working on transformational therapeutic gardening projects within the Scottish Prison Service, children's hospice care, college and university courses in horticulture and social work, and with the Care Inspectorate. Further afield, meanwhile, we've been helping groups in Ukraine to establish therapeutic gardening programmes for rehabilitation, gave a guest lecture to international students at SLU University in Sweden and were regular participants in the European network for therapeutic gardening.

Trustees' Annual Report

Year ended 31 March 2023

Because of the rising interest in therapeutic gardening services, 'green care' and 'nature-based interventions' more generally, and the need for increased provision, we're responding to more enquiries and invitations to present and share our experience.

The number of people involved in therapeutic gardening continues to rise. While over **500 groups** make up our network, the average number of people that each group supports every week is now higher, at 27. This means that, through working with 500 gardening groups, together we help over **13,500** people each week to recover from ill health, care for their wellbeing and improve their skills and confidence.

We published our *Year-round Gardening Activities* book in the autumn. The guide is packed with ideas to help groups in care and other settings to keep their gardening activities going in all seasons. It has been well received by people well beyond the care sector and is selling steadily from our online bookshop. This brings the number of Trellis Books titles available in our shop to enhance practitioners' skills and knowledge to three, including *our Guide to Setting up a Therapeutic Gardening Project* and *Plastic-free Gardening*.

We expanded our support services during the year with creative new takes on our tried and tested formats. In addition to print and pdf factsheets we created new *Have a Go* packs – mini bundles of activity ideas and a few basic elements from our information resources as an introductory sample of our wider support. These are aimed at giving complete beginners a taste of the kinds of activities they could be doing with the people they support.

We ran **28 online live Zoom gardening demonstrations** where **412 people** were able to learn and soak up new ideas and inspiration for working with their groups. With **99%** of participants awarding a five-star rating for these online events, we're heartened to know they're being received as very helpful. Afterwards, to help consolidate learning and give people confidence to try out the activities for themselves, we mailed out **101 gardening kits** to participants. In addition, we ran **4** tailored gardening demonstrations for the Care Inspectorate and 1 for the National Association of Activity Providers (NAPA), workshops focused on Deaf Blind Awareness training and **3** workshops specially designed for care home residents for Vibrant Communities.

In person workshops:

We ran three workshops at a local primary school, helping **81 pupils** to learn about growing and harvesting food and helping teachers find the confidence and skills to organise simple gardening sessions. At a care home in Ayrshire we helped residents and staff enjoy gardening and nature-based activities, expanding and enriching the possibilities on offer in this residence. Further south, we worked with a team at HMP Dumfries, to help them create a new wellbeing garden, providing five training workshops for staff and prisoners focusing on horticulture skills and overall health. Finally, we worked with Baillie Gifford, providing mindfulness in nature and gardening sessions for their carers and neurodiverse staff groups, attended by 20 people.

Trustees' Annual Report

Year ended 31 March 2023

Following a successful recruitment campaign late in the year, we expanded our team of **Fieldworkers** to 14 and ran a full induction day with them in January. These new roving workers afford us a broader reach than we could with our small staff team alone. Between fieldworkers and our staff team, we were able to help **19 groups** through in-person site visits, follow-up events and further information sent on afterwards representing **513 more** beneficiaries enjoying better wellbeing as a result.

Some of the other accomplishments of the year via our support services included: **124 queries** answered, and **6 activity idea sheets** created, **24 'how to' videos** plus the **9** new Seminar videos made and added to our YouTube channel, bringing the total to **99** videos. Our online Seasonal Gardening **training courses** continued to find interested learners – **69** of them, who clocked up **549 hours of study**.

One lock down innovation that we intend to keep is our online International Seminar Series in which we bring together people from across the globe for a unique opportunity to learn about therapeutic horticulture as practiced in other places. This March we learned from practitioners in an occupational therapy service in NW Iceland, a psychiatric hospital in Ecuador, in community rehabilitation services in St Kitts & Nevis, Antigua & Barbuda and Guyana, a new university therapeutic gardening course in Ukraine, a workplace programme in Austria as well as a student wellbeing project Trinidad and Tobago, a neurological clinic in Germany, dementia programmes in Taiwan and veterans and mental health services in North Carolina, USA. The **Seminars** attracted **581 registrations** from **27 countries** on **5 continents**. Our evaluation found that 93% of those who replied to our survey said their knowledge of therapeutic gardening had increased as a result of attending. The seminars were also a valuable chance for the people in our network and the Trellis team to learn a lot about how practice is developing in different settings and countries.

We forged ahead with work on developing a **professional association** for therapeutic horticulture, establishing the UK Association for Social and Therapeutic Horticulture, which aims to increase public benefit and trust through an externally recognised register of practitioners. This is based on years of research looking at possible models and examples from other UK professions and overseas, as well as, crucially, consultation with practitioners.

Throughout the year, we were active members of the **Green Care Coalition**, and the Social & Therapeutic Horticulture Stakeholder Group at the **National Academy for Social Prescribing**, working to raise understanding of and support for 'green' or nature-based health interventions. We took our turn chairing the **European network** for therapeutic horticulture. We worked closely with partners such as Bologna University, SLU University in Sweden and PXL University College, Belgium.

Trustees' Annual Report

Year ended 31 March 2023

Our efforts to raise sustainable and resilient funding base for the work of Trellis continued with the fundraising and income generation team aiming for more diversification of our funding base. In a very uncertain climate, we gave extra time to building strong relationships with our donors and keeping them updated and involved in our work and compiling a more comprehensive and detailed Impact Report.

We were very greatly saddened to say goodbye to director Carol Anderson in the winter. In spring we were delighted and encouraged to welcome Jim Jermyn to our board. Jim is an author, world-renowned alpine expert, and was formerly Head Gardener of Branklyn Garden in Perth and Show Manager for Gardening Scotland.

Plans for the Year Ahead

In 2023-24 we're going to further develop the new professional association for therapeutic gardening, working towards recognition for this practice and our growing sector and the creation of a register of practitioners. This work aims to improve the public benefits of and trust in therapeutic horticulture as well as better access to high quality services and clear career routes. We will extend our collaborations with other partners such as **SRUC, Edinburgh University, SLU University in Sweden and Bologna Alma Mater University in Italy** as well as **Thrive, Working for Gardeners Association, the National Academy for Social Prescribing, Social Farms and Gardens** and the **Green Care Coalition** to ensure services that promote gardening for wellbeing are based on thoroughly trained practitioners, safe systems and properly funded.

On 8th November, we're looking forward to bringing back our **annual conference**, the first since 2019. We had to cancel our March 2020 event at short notice with the pandemic as yet undeclared but worrying news all around, so we know that many people have been longing for the chance to meet again. Our headline speaker will be Anne Meore, who works with different groups alongside physiotherapists and other professionals at the Good Samaritan Hospital in New York State, to be followed by an inspiring cast of UK presenters, including Brian Cunningham, Head Gardener at Scone Palace and presenter of BBC2's *Beechgrove Garden*.

Our **website** redevelopment work should be completed in winter with updated content and easier navigation that serves visitors even better than the current design.

We're planning another **International Seminar Series** in 2024, the 4th annual event of its kind with speakers sharing ideas and good practice from around the world. SS24 will be a unique chance for practitioners and others with an interest in this field to learn from a huge breadth of practice styles and an unparalleled gathering of people focused on this special area of work. The speakers will offer insights into working in forensic settings, using gardening for trauma recovery and with dementia and they'll share how therapeutic gardening works in locations including Portugal and Hong Kong.

Trustees' Annual Report

Year ended 31 March 2023

World Therapeutic Horticulture Day (#WTHD) – having founded the inaugural day in May 2023, we plan to promote a bigger event in 2024 to raise awareness of the practice of therapeutic horticulture, its proponents and beneficiaries. Without awareness there can be no recognition of therapeutic horticulture, and a lack of recognition will hamper referrals and funding, making it harder for potential beneficiaries to get the therapeutic services they need.

We will be **surveying** our network to map the current state of therapeutic gardening across the country and find out about the latest picture of support needs for people practicing across the field.

We plan to give particular attention and support to people in care settings, gearing up towards realising our Gardening in Every Care Home ambition via our Calyx Care Home Gardening Project in collaboration with Scotland's Garden Trust.

To accomplish our great aim, for high quality therapeutic gardening programmes to be available to everyone who needs them, depends on having trained practitioners with secure funding in every community, health or care setting, and in education and custodial institutions. This goal once seemed far off but having witnessed the astounding progress that's been possible in recent years, we feel it is more within reach than ever. This is thanks to the unstinting support of our donors and funders, the dedication of our staff and board team, our volunteers and fieldworkers, the vibrant network of practitioners and trainees, and of course, the gardeners at the very heart of our work.

Financial Review

Income for the year was £110,564 principally from grants with smaller contributions from donations and income from charitable activities. With expenditure of £197,065, Trellis recorded a deficit for the year of £86,501. The deficit was funded from reserves brought forward at the start of the year which resulted in Trellis holding, at the 31 March 2023, total funds of £171,846. Of the total funds held £34,738 are restricted funds which will be spent in the coming financial year as specified by the donors, and £137,108 are unrestricted funds which can be spent at the discretion of the trustees. The unrestricted funds include a designated fund of £36,667 for future developments, see note 4.3.

Trellis operates a reserves policy that requires us to hold free or general reserves sufficient to settle all our major liabilities plus running costs for between three to nine months. This is to ensure that, should funding be significantly reduced, we have time to secure alternative funding or wind up in an orderly manner with minimal disruption to beneficiaries and funders. The Trellis Board reviews this policy annually. Our major liabilities include costs such as redundancy and other contractual obligations which we would need to meet in the event of winding up the charity.

Trustees' Annual Report

Year ended 31 March 2023

The general or free reserve consists of the unrestricted funds less the value of designated funds and tangible assets not freely available to be spent. At 31 March 2023 the free or general reserve was £98,334 equivalent to our major liabilities plus 4 months' running costs, which means we have met our reserves policy.

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 6 October 2023 and signed on their behalf by:

Charles Carnegie

Charles Carnegie - Treasurer

Trellis Scotland

Independent Examiner's Report

Year ended 31 March 2023

I report on the financial statements of Trellis Scotland for the year ended 31 March 2023 which are set out on pages 11 to 21.

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: 12/10/23

Statement of Financial Activities (incorporating the Income & Expenditure Account)
Year ended 31 March 2023

	Note	General Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income from:					
Donations		8,183	25,000	33,183	42,094
Grants	5	-	72,750	72,750	109,950
Bank interest		423	-	423	10
Charitable activities	6	4,208	-	4,208	3,592
Total income		<u>12,814</u>	<u>97,750</u>	<u>110,564</u>	<u>155,646</u>
Expenditure on:					
Charitable activities	7	43,409	153,656	197,065	144,570
Total expenditure		<u>43,409</u>	<u>153,656</u>	<u>197,065</u>	<u>144,570</u>
Net income/(expenditure)		<u>(30,595)</u>	<u>(55,906)</u>	<u>(86,501)</u>	<u>11,076</u>
Transfers	4	964	(964)	-	-
Net movement in funds		<u>(29,631)</u>	<u>(56,870)</u>	<u>(86,501)</u>	<u>11,076</u>
Reconciliation of Funds					
Funds brought forward		166,739	91,608	258,347	247,271
Net movement in funds		<u>(29,631)</u>	<u>(56,870)</u>	<u>(86,501)</u>	<u>11,076</u>
Funds carried forward		<u>137,108</u>	<u>34,738</u>	<u>171,846</u>	<u>258,347</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 13 to 21 form an integral part of these accounts.

Balance Sheet

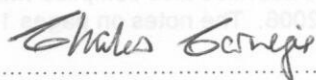
At 31 March 2023

	Note	General Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£
Fixed Assets					
Tangible assets	8	2,107	-	2,107	2,180
Current Assets					
Debtors	9	25	-	25	20,500
Prepayments	10	-	364	364	477
Cash at bank & in hand		137,473	34,984	172,457	238,562
Total current assets		137,498	35,348	172,846	259,539
Current Liabilities					
Creditors	11	2,497	-	2,497	2,762
Accruals	12	-	610	610	610
Total current liabilities		2,497	610	3,107	3,372
Net current assets		135,001	34,738	169,739	256,167
Net assets		137,108	34,738	171,846	258,347
Funds of the Charity					
General funds				100,441	116,739
Designated funds				36,667	50,000
Restricted funds				34,738	91,608
Total Funds				171,846	258,347

The directors confirm that for the financial period ended 31 March 2023: -

- 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. However, the accounts have been examined by an independent examiner whose report appears on page 9. 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 13 to 21 form an integral part of these accounts.

Approved by the trustees on 6 October 2023 and signed on their behalf by:



Charles Carnegie - Treasurer

Notes to the Financial Statements

Year ended 31 March 2023

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) (2nd edition effective January 2019)

No changes have been made to the basis of preparation or to the previous year's accounts.

1.2. In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

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

1.4 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 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 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.

Notes to the Financial Statements

Year ended 31 March 2023

(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. Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.9 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 (2022: Nil).

(b) No expenses were paid to trustees during the year (2022: Nil).

Notes to the Financial Statements

Year ended 31 March 2023

4. Funds of the Charity

4.1 Restricted Funds

Trellis operated the following restricted funds during the year:

- Trellis advice and Support Services - funded by the Scottish Government
- The Growing Good Health Initiative – funded by the Scottish Government
- Improving gardening provision in care homes – funded by Scotland's Garden Trust
- Development of online services and activity packs – funded by the Community Recovery Fund
- Support services funded by donations from Ms Ailsa Lo & Baillie Gifford
- Support services in Perth and Kinross – funded by The Gannochy Trust
- Advice and support services delivered in Fife – funded by the Miss A.M. Pilkington Trust
- Online training, demonstrations and advisory sessions – funded by the Bank of Scotland Foundation
- Fieldworker costs funded by Walker-Shoolbraid Charitable Trust

4.2 Movement in Funds

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Restricted Funds					
Trellis advice and support services (SG)	13,427	36,750	49,213	(964)	-
Growing Good Health initiative	-	33,000	33,000	-	-
To improve gardening provision in care homes	35,240	-	1,502	-	33,738
Online services and activity packs	2,251	-	2,251	-	-
Advice and support services (other funders)	9,641	26,000	35,641	-	-
Support services Perth and Kinross	18,237	-	18,237	-	-
Work in Fife	-	1,000	1,000	-	-
Online training, demonstrations and advisory sessions	12,812	-	12,812	-	-
Fieldworker costs	-	1,000	-	-	1,000
Total restricted funds	91,608	97,750	153,656	(964)	34,738
Designated funds	50,000	-	13,333	-	36,667
General funds	116,739	12,814	30,076	964	100,441
Total funds	258,347	110,564	197,065	-	171,846

Notes to the Financial Statements

Year ended 31 March 2023

The transfer of £964 from the Trellis advice and support services to the general fund represents the value of tangible assets that once purchased satisfied the restriction and were transferred to the unrestricted fund.

4.3 Designated funds

The charity trustees have established a designated fund for work in the area of professional development for practitioners in the field of therapeutic horticulture and the expansion of our support services to respond to growing interest in this field. At the 31 March the designated fund held £36,667. It is anticipated that the designated funds will be spent over the next two to three years.

5. Grants

	2023 Total	2022 Total
	£	£
The Scottish Government	69,750	66,000
Scotland's Garden Trust	-	41,950
CLN Trust	-	1,000
Miss A M Pilkington Charitable Trust	1,000	1,000
Baillie Gifford	1,000	-
Walker-Shoolbraid Charitable Trust	1,000	-
Total	72,750	109,950

6. Income from charitable activities

	2023 Total	2022 Total
	£	£
Conference & training	1,574	2,333
Publications	1,522	1,063
Consultancy	704	-
Other	408	196
Total	4,208	3,592

Notes to the Financial Statements

Year ended 31 March 2023

7. Expenditure on charitable activities

	Note	2023 Total	2022 Total
<u>Direct delivery costs</u>		£	£
Staff costs	13	143,858	119,503
Staff & Board Expenses		3,535	774
Staff & Board training		291	325
Freelance & Volunteer expenses		4,856	9,397
Advertising & publicity		7,289	280
Training		-	1,318
Meetings and network events		3,120	350
Sub-total		162,949	131,947
<u>Support costs</u>			
Telecommunications		13,540	3,204
Office rental & maintenance		4,653	3,200
Postage, printing & stationery		1,040	1,364
Fees		8,461	1,551
Publications		4,009	1,006
Depreciation		1,038	704
Insurance		738	546
IE Fee		637	609
Office equipment		-	439
Sub-total		34,116	12,623
Total		197,065	144,570

Notes to the Financial Statements

Year ended 31 March 2023

8. Tangible Assets

	Office furniture & equipment
Cost	£
At 1 April 2022	7,894
Additions	965
At 31 March 2023	8,859
Depreciation	
At 1 April 2022	5,714
Charge for the year	1,038
At 31 March 2023	6,752
Net book value	
At 31 March 2023	2,107
At 1 April 2022	2,180

9. Debtors

	2023 Total	2022 Total
	£	£
Trade debtors	25	-
The Gannochy Trust	-	10,500
Scottish Government	-	10,000
Total	25	20,500

10. Prepayments

	2023 Total	2022 Total
	£	£
Insurance	364	477
Total	364	477

11. Creditors

	2023 Total	2022 Total
	£	£
HMRC	2,435	2,323
Other creditors	62	439
Total	2,497	2,762

Notes to the Financial Statements

Year ended 31 March 2023

12. Accruals

	2023 Total	2022 Total
	£	£
Preparation of accounts	305	305
Independent examination	305	305
Total	610	610

13. Staff Costs

	2023 Total	2022 Total
	£	£
Salaries	131,449	109,473
Employers NI	5,836	4,621
Employers Pension	6,573	5,409
Total	143,858	119,503

Trellis employed a monthly average of 6 staff (2022: 5), 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 £6,573.

Notes to the Financial Statements

Year ended 31 March 2022

14. Previous year information

In order to comply with FRS 102 to show corresponding amounts for the previous year for every figure in the financial statements and notes (not just the prior year totals), corresponding figures not provided elsewhere in these accounts are set out below:

14.1 Statement of Financial Activities for the year ended 31 March 2022

	Unrestricted Funds	Restricted Funds
	£	£
Income from:		
Donations	7,094	35,000
Grants	1,000	108,950
Bank interest	10	-
Charitable activities	3,592	-
Total income	11,696	143,950
Expenditure on:		
Charitable activities	36,295	108,275
Total expenditure	36,295	108,275
Net income/(expenditure)	(24,599)	35,675
Transfers	1,200	(1,200)
Net movement in funds	(23,399)	34,475
Reconciliation of Funds		
Funds brought forward	190,138	57,133
Funds carried forward	166,739	91,608

Notes to the Financial Statements

Year ended 31 March 2022

14.2 Balance Sheet at 31 March 2022

	Unrestricted Funds	Restricted Funds
	£	£
Fixed Assets		
Tangible assets	2,180	-
Current Assets		
Debtors	-	20,500
Prepayments	185	292
Cash at bank & in hand	167,063	71,499
Total current assets	<u>167,248</u>	<u>92,291</u>
Current Liabilities		
Creditors	2,323	439
Accruals	366	244
Total current liabilities	<u>2,689</u>	<u>683</u>
Net current assets	<u>164,559</u>	<u>91,608</u>
Net assets	<u>166,739</u>	<u>91,608</u>
Funds of the Charity		
General funds	116,739	-
Designated funds	50,000	-
Restricted funds	-	91,608
Total Funds	<u>166,739</u>	<u>91,608</u>

14.3 Funds of the charity 2021/22

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Restricted Funds					
Trellis advice and support services	13,450	36,000	34,823	(1,200)	13,427
Growing Good Health initiative	-	30,000	30,000	-	-
To improve gardening provision in care homes	-	41,950	6,710	-	35,240
Online services and activity packs	2,251	-	-	-	2,251
Support services	-	35,000	25,359	-	9,641
Support services Perth and Kinross	28,620	-	10,383	-	18,237
Work in Fife	-	1,000	1,000	-	-
Online training, demonstrations and advisory sessions	12,812	-	-	-	12,812
Total restricted funds	<u>57,133</u>	<u>143,950</u>	<u>108,275.00</u>	<u>(1,200)</u>	<u>91,608</u>
Designated funds	50,000	-	-	-	50,000
General funds	140,138	11,696	36,295	1,200	116,739
Total funds	<u>247,271</u>	<u>155,646</u>	<u>144,570</u>	<u>-</u>	<u>258,347</u>