

REGISTERED COMPANY NUMBER: SC092463 (Scotland)
REGISTERED CHARITY NUMBER: SC008741

**Trustees' Report and
Financial Statements for the Year Ended 31 December 2021
for
Woodlands Community Development Trust**



Woodlands Community

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Woodlands Community Development Trust

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Woodlands Community Development Trust

**Reference and Administrative Details
for the Year Ended 31 December 2021**

TRUSTEES	Esther Riach Brown (resigned 31.3.21) Clare Crawford Fiona C Hart (Treasurer) Gary Lindsay (resigned 31.3.21) Christophe Marchand Duich McKay (Chairperson until 30 June 2021) (resigned 30.6.21) Janie Nicoll (appointed 6.10.21) Mark Sadler Cheung Hing Tsang Martha Ferguson Wardrop (Vice Chair) Michael John Weatherhead (Chairperson from 1 July 2021) (appointed 31.3.21)
REGISTERED OFFICE	66 Ashley Street Glasgow G3 6HW
REGISTERED COMPANY NUMBER	SC092463 (Scotland)
REGISTERED CHARITY NUMBER	SC008741
INDEPENDENT EXAMINER	Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Virgin Money Hillhead Branch 326 Byres Road Glasgow G12 8AN

Woodlands Community Development Trust

Trustees' Report for the Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Principal Objectives of the Trust as set out in its Memorandum of Association are:

1. To promote urban regeneration and the redevelopment and revitalisation of the area of Woodlands and neighbouring areas ('the operating area'), for the benefit of the residents of the operating area without distinction as to their race, age, gender, religion, or political or other opinions;
2. To relieve unemployment for the public benefit among people resident in the operating area in such ways as may be thought fit, including assistance to find employment;
3. To promote and advance health among people resident in the operating area;
4. To advance environmental protection and improvement for the benefit of the general public, and in particular people resident in the operating area;
5. To advance the arts, heritage and culture of the operating area;
6. To advance citizenship among people resident in the operating area;
7. To promote religious and racial harmony and to promote equality and diversity among people resident in the operating area;
8. To promote and/or support other similar projects and programmes, which further charitable purposes, for the benefit of people resident in the operating area.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our services have evolved significantly during the pandemic, as we have adapted our work of working to reflect both our community's needs and what has been possible/practical to deliver. We have for example had an increased emphasis on supporting people with mental health difficulties, and also working with local families to tackle social isolation.

Our Community Garden remained open during the pandemic, supporting local people to grow their own food. It also acted as a base for (Covid permitting) training, workshops and community activities that focussed on arts, wellbeing and the environment. In October 2021, we were delighted to win the award of Best Community Garden in the UK in the Cultivation Street Awards.

Until May 2021, we continued to run our emergency Covid Neighbourhood Food Service in partnership with Queens Cross Housing Association, Maryhill Community Central Halls and Flourish House. Over a 13-month period (April 2020 until May 2021), the partnership delivered more than 22,000 meals and 3,800 grocery bags to over 350 different households. WCDDT staff cooked over two-thirds of the meals, all of which were vegan.

Throughout the year we also ran a fortnightly "pay what you can afford" Veg Box Scheme, with 30 households each fortnight benefiting from fresh seasonal fruit and veg together along with cookery advice and seasonal recipes. In a survey of veg box recipients almost 90% of users said that the scheme had "stopped them from going hungry" and/or 'reduced the strain on their household budget', 86% said that it had 'helped them to eat more healthily' and over a third said it had made a "really significant difference to the way they eat".

From July to November 2021 our vegan Community Cafe was held outdoors on our events Terrace, serving hot soup/stew, teas and cakes to an average of 35-40 people per week.

Woodlands Community Development Trust

Trustees' Report for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our outdoor terrace hosted a range of activities linked to reducing isolation and helping people cope with the stress of the pandemic. We also hosted regular Wellbeing Walks and online meet ups and workshops.

Our 'Nurture in Nature' Mental Health Project provided both one to one and group support to people impacted by the pandemic and signposted people to our wider programme of activities and people's health benefited from having clear pathways into community activities.

"I've been suffering from depression and anxiety and had a breakdown all the way through the Lockdown. Woodlands staff helped me to improve my self-esteem and feel more positive. I have now started getting out of the flat and being more active. I feel more comfortable within myself and in social situations. I have begun to volunteer at Woodlands Community events and helped out during COP26 which further boosted my confidence and self-esteem."

During the year we scaled up the support we are offering to local families. Our Little Baby Garden Group was set up by a local parent, Nuala Cook, early during the pandemic as a response to closure of mainstream baby and parent services. The group continued to meet outdoors even during the winter on our Events Terrace.

Attendance at the group has continued to grow and we are getting an increasing number of referrals from health visitors, through our anti-racism work and partnerships with refugee organisations. A survey undertaken with parents in 2021 showed that they really valued the group, praising it as "warm, welcoming and inclusive"; "friendly and affordable"; "the highlight of my week" and as "a real lifeline" for new parents.

Parents attending the group include people who are new to Glasgow, people whose family are not in Glasgow, people who moved here during the pandemic so have little social support, older parents, including those from LGBTQI background, parents from a range of ethnic minority backgrounds, first time mums and dads. Our Wee Blether outdoor playgroup also continued regularly to meet in the community garden.

An online launch for our anti-racism community library was held in March 2021 and it has operated in person from May 2021. This unique and pioneering community initiative reduces isolation and creates social connections for local people of colour and raises awareness of the causes, impacts and scale of racism within our local neighbourhoods and brings people together to empower community action and foster a sense of belonging.

The books in our library are available to borrow for free, and once people have read the book, they just return it to the special book return box in our Community Garden on West Princes Street. The library has books for people of all ages - children, young people and adults. There are fiction and non-fiction books, serious and light-hearted but all centre the lived experience of people of colour. The library has been curated by a local resident Sapna Agarwal, in conjunction with a local independent book retailer.

Our Climate Action Project continued during 2021 with activities focussed around cycling, food and reducing waste. The cycling activities were particularly popular and least disrupted by Covid restrictions.

We held an open call for partners to deliver activities with us during COP26. This resulted in a two-week outdoor programme on our Events Terrace, with 27 different events held in partnership with 15 different local, national and international organisations.

The pandemic impacted our ability to offer our normal scale volunteer programme. Despite restrictions we were able to offer outdoor volunteering opportunities for smaller numbers of people, including:

- community gardening (looking after the garden and other greenspaces)
- community cafe on the terrace (serving meals outdoors)
- cycling activity (including cycle led volunteer training)
- clean up volunteers
- events assistants (including helping at our COP26 programme)
- anti-racism community volunteers (helping with our fortnightly libraries).

Woodlands Community Development Trust

Trustees' Report for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

Significant extra staff time was involved in making events covid secure and discussing what was or was not possible due to ever changing covid restrictions. We got more confident in this as time went on and learnt the value of keeping even simple in person activities happening.

Our Community Meeting Room for external lets remained closed during 2021 due to Covid restrictions, though was used as an overflow hot-desking space for our staff who gradually returned from home to office working as restrictions eased.

In October 2021 we moved premises. Having outgrown our portacabin we now share much improved office facilities with Visibility Scotland who are based on Queens Crescent. This new partnership will enable us to involve more people with sight loss and/or visual impairment in our community activities.

Despite the above successes the last 12 months has been extremely challenging for us. In addition to the ongoing pandemic, our community was severely affected by the rape and murder of Esther Brown.

Esther was a founding member of our community garden and for many years helped to run our community cafe and served on our board of trustees until retiring in March 2021. She was an exceptionally kind, compassionate and caring individual who dedicated her life to helping others. For over a decade she played an integral part in everything our charity did.

Esther was violently killed in her home, next door to our community garden. It was our staff and volunteers who found the crime scene on 1st June.

A man was convicted of her rape and murder in November. He had recently been released from prison after serving a 4 year sentence for the violent rape of another pensioner in her own home and was being monitored as a sex offender at the time of Esther's murder. The failing of the criminal justice system has added to our community distress.

A Women of Woodlands Support Group was established to help people cope with the trauma of Esther's death. The Group meet each Monday afternoon and offers a safe, friendly and welcoming space for local women to come together. The group helps facilitates a programme of community mental health and well-being activities for local women as well as provide training and a space for women to reflect on issues relating to campaigning, criminal justice reform and community safety. Over time the group will continue to honour Esther's way of being through acts of kindness, compassion and collaboration.

With the support of a local resident, Dr Shaina Western, a research professional from Edinburgh University, the Women's Group undertook a survey of over 200 women. The survey focused on the direct and indirect impacts of Esther's death, personal experiences of gender-based violence beyond Esther's death, and practical changes at the local, regional, and national level. A report from the survey was collated and was later finalised over the Spring of 2022.

A memorial fund for Esther was also set up to help us create a physical memorial for her at the garden which was unveiled in June 2022, as well as funds to support some of the projects she was passionate about.

Over the autumn of 2021 a survey of staff wellbeing was carried out by Kay Young, an independent wellbeing practitioner, so that we could learn how our staff team was coping. As a result, during November and December we scaled back on our public activities so as to give staff the opportunity to take some time out. We are also very grateful for the invaluable one to one support Kay provided to staff that helped us be resilient enough to continue. Our staff team deserves enormous thanks for their determination to keep going and helping each other cope with this horrific event.

A huge thanks also goes to our volunteer board of trustees for steering us through this difficult year. Particular thanks goes to Duich McKay, who stood down after 10 years of service on the board (including 7 years as Chair). He was replaced as Chair in July by Michael Weatherhead.

We are also extremely grateful to all our funders for their support, understanding and flexibility during this uniquely challenging year.

Woodlands Community Development Trust

Trustees' Report for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

2021 STAFF TEAM

FULL TIME

Tim Cowen - Manager

PART TIME

Ania Zielinska - Finance Manager

Vicki Fleck - Community Garden Development Worker/Climate Action Worker

Katherine Cory - Community Facilities & Wellbeing Co-ordinator

EO Stearn - Climate Action Worker

Xander Cloudsley - Climate Action Worker/Community Food Worker

Judy Jamieson - Mental Health Support Worker

Jerry Hutchinson - Community Garden Support Worker

Jeevan Mann - Community Food Worker

Soghra Tavasoli - Community Food and Events Worker

Kevin Mcglone - Cleaner

SESSIONAL WORKERS, including

Nuala Cook - Little Baby Garden Group

Ellie Harflett - Wee Blether

Sapna Agarawal - Anti-racist Community Library

FINANCIAL REVIEW

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to a minimum of three months of unrestricted charitable expenditure.

Free reserves stand at £75,501 at balance date (2020: £55,305), with three months' unrestricted charitable expenditure equating to £75,060 based on the results to 31 December 2021 (2020: £69,694). The reserves policy is therefore being met and any reserves in excess of the policy will be reinvested in the ongoing development of the charity.

Results

The Charity generated a net surplus of £4,741 during the year (2020: surplus of £16,472). At the balance sheet date, the charity held accumulated reserves of £330,532 (2020: £325,791), with £75,501 of these being unrestricted general reserves (2020: £55,305) and £208,860 being tied up in fixed assets (2020: £210,629).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

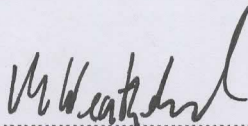
Recruitment and appointment of new trustees

Trustees are appointed by the existing trustees. These appointments are ratified at the first AGM following appointment.

Key management remuneration

In the opinion of the trustees there is one member of key management personnel, the Manager. The total employee benefit paid to this post in 2021 was £43,630 (2020: £42,870).

Approved by order of the board of trustees on 07/09/22 and signed on its behalf by:



Michael John Weatherhead - Trustee

**Independent Examiner's Report to the Trustees of
Woodlands Community Development Trust**

I report on the accounts for the year ended 31 December 2021 set out on pages 7 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was 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 seeking explanations from you as 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 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



David Nicholls FCCA
Fellow, Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 9 September 2022

Woodlands Community Development Trust

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	26,684	265,936	292,620	286,110
Other trading activities	3	8,217	-	8,217	5,120
Investment income	4	15	-	15	17
Other income	5	<u>4,130</u>	<u>-</u>	<u>4,130</u>	<u>4,000</u>
Total		39,046	265,936	304,982	295,247
EXPENDITURE ON					
Raising funds	6	80	-	80	929
Charitable activities	7				
Community Development Projects		<u>26,770</u>	<u>273,391</u>	<u>300,161</u>	<u>277,846</u>
Total		<u>26,850</u>	<u>273,391</u>	<u>300,241</u>	<u>278,775</u>
NET INCOME/(EXPENDITURE)		12,196	(7,455)	4,741	16,472
Transfers between funds	18	<u>10,212</u>	<u>(10,212)</u>	<u>-</u>	<u>-</u>
Net movement in funds		22,408	(17,667)	4,741	16,472
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>268,505</u>	<u>57,286</u>	<u>325,791</u>	<u>309,319</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>290,913</u></u>	<u><u>39,619</u></u>	<u><u>330,532</u></u>	<u><u>325,791</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Woodlands Community Development Trust

Balance Sheet 31 December 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	13	208,857	210,626
Investments	14	<u>3</u>	<u>3</u>
		208,860	210,629
CURRENT ASSETS			
Debtors	15	37,189	48,288
Cash at bank and in hand		<u>103,488</u>	<u>72,144</u>
		140,677	120,432
CREDITORS			
Amounts falling due within one year	16	(19,005)	(5,270)
		<u>121,672</u>	<u>115,162</u>
NET CURRENT ASSETS			
		<u>121,672</u>	<u>115,162</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>330,532</u>	<u>325,791</u>
NET ASSETS		<u>330,532</u>	<u>325,791</u>
FUNDS	18		
Unrestricted funds:			
General fund		75,501	55,305
Fixed Assets		208,860	210,629
Woodlands Workspace		3,980	2,571
Woodlands Community Garden		<u>2,572</u>	<u>-</u>
		<u>290,913</u>	<u>268,505</u>
Restricted funds		<u>39,619</u>	<u>57,286</u>
TOTAL FUNDS		<u>330,532</u>	<u>325,791</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Woodlands Community Development Trust

Notes to the Financial Statements for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are depreciated over their useful life as follows:

Plant and machinery - 4 year straight line
Woodlands Workspace - 40 year straight line

Taxation

Woodlands Community Development Trust is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Donations	9,657	-	9,657	10,563
Donations - Food Projects	1,668	-	1,668	453
Donations - Garden	2,281	-	2,281	-
Grants	500	265,936	266,436	274,337
Donations - Events	799	-	799	757
Donations - Esther Brown Memorial Fund	8,718	-	8,718	-
Donations - Friends Scheme	3,061	-	3,061	-
	<u>26,684</u>	<u>265,936</u>	<u>292,620</u>	<u>286,110</u>

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2021 £	2020 £
Bank of Scotland	-	1,515
National Lottery Community Fund	37,830	43,857
Climate Challenge Fund	71,678	45,751
DTA Scotland Community Resilience Fund	9,500	-
Scottish Government Fair Food Transformation Fund	38,243	58,397
Robertson Trust	9,000	9,000
Big Lottery Awards for All	9,995	-
GCC Area Partnership (Covid)	-	3,155
Impact Funding Partners (Wellbeing for Longer Fund)	17,223	17,807
Scottish Government (Community Climate Asset Fund)	-	8,784
Corra Foundation	-	13,485
GCC Communities Fund	41,279	21,586
DTA - Scottish Government (COVID)	-	33,000
Soil Association	-	1,000
Virgin Money Foundation	10,000	10,000
Impact Funding Partners (Additional Covid Funding) GCC Lane Project	500	-
Scottish Government Community Recovery Fund GCC	12,458	-
Area Partnership (Wellbeing and Terrace)	3,780	-
GCC Area Partnership (Clean Ups)	4,950	-
	<u>266,436</u>	<u>274,337</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Woodlands Workspace Rental	485	-	485	2,760
Events	150	-	150	-
Garden Projects	728	-	728	637
Catering and Food	6,754	-	6,754	1,251
Training	100	-	100	160
Events	-	-	-	312
	<u>8,217</u>	<u>-</u>	<u>8,217</u>	<u>5,120</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Bank Interest	<u>15</u>	<u>-</u>	<u>15</u>	<u>17</u>

Woodlands Community Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Gain on sale of tangible fixed assets	130	-	130	-
Employment Allowance	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
	<u>4,130</u>	<u>-</u>	<u>4,130</u>	<u>4,000</u>

6. RAISING FUNDS

Other trading activities

The costs of raising funds are considered to be 25% of the direct and staff costs for the Woodlands Workspace. This is based on the percentage of the Woodlands Workspace hires being regarded as 25% income generation and 75% community rates. The costs of raising funds was £80 this year (2020: £929).

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Community Development Projects	<u>300,161</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	193,137	168,165
Staff Training and Development	2,693	1,336
Travel and Subsistence	2,237	1,720
Sessional Workers	24,734	23,112
Administration Costs	5,704	5,046
Professional and Legal Fees	4,837	2,957
Marketing and Communication	7,394	6,178
Property & Accommodation Costs	13,471	11,461
Equipment and Materials	9,741	17,720
Food Hub	15,607	10,882
Events	4,206	3,499
Woodlands Workspace	-	2,719
Donations to Partner Organisations	4,419	13,535
Depreciation	<u>11,981</u>	<u>9,516</u>
	<u>300,161</u>	<u>277,846</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	11,981	9,516
Surplus on disposal of fixed assets	<u>(130)</u>	<u>-</u>

Woodlands Community Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	172,690	150,063
Social security costs	11,901	10,634
Other pension costs	<u>8,546</u>	<u>7,986</u>
	<u><u>193,137</u></u>	<u><u>168,683</u></u>

The average monthly number of employees during the year was as follows:

	2021	2020
Office and Project Staff (FTE)	<u><u>6</u></u>	<u><u>6</u></u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2020)

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,773	274,337	286,110
Other trading activities	5,120	-	5,120
Investment income	17	-	17
Other income	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total	20,910	274,337	295,247
EXPENDITURE ON			
Raising funds	929	-	929
Charitable activities			
Community Development Projects	<u>25,191</u>	<u>252,655</u>	<u>277,846</u>
Total	<u>26,120</u>	<u>252,655</u>	<u>278,775</u>
NET INCOME/(EXPENDITURE)	(5,210)	21,682	16,472
Transfers between funds	<u>3,660</u>	<u>(3,660)</u>	<u>-</u>
Net movement in funds	(1,550)	18,022	16,472
RECONCILIATION OF FUNDS			
Total funds brought forward	270,055	39,264	309,319
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>268,505</u></u>	<u><u>57,286</u></u>	<u><u>325,791</u></u>

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

13. TANGIBLE FIXED ASSETS

	Woodlands Workspace £	Plant & machinery* £	Totals £
COST			
At 1 January 2021	225,502	3,660	229,162
Additions	<u>-</u>	<u>10,212</u>	<u>10,212</u>
At 31 December 2021	<u>225,502</u>	<u>13,872</u>	<u>239,374</u>
DEPRECIATION			
At 1 January 2021	18,040	496	18,536
Charge for year	<u>9,020</u>	<u>2,961</u>	<u>11,981</u>
At 31 December 2021	<u>27,060</u>	<u>3,457</u>	<u>30,517</u>
NET BOOK VALUE			
At 31 December 2021	<u>198,442</u>	<u>10,415</u>	<u>208,857</u>
At 31 December 2020	<u>207,462</u>	<u>3,164</u>	<u>210,626</u>

*The plant and machinery fixed asset category includes e-bikes with a cost of £9,428.

14. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	<u>3</u>
NET BOOK VALUE	
At 31 December 2021	<u>3</u>
At 31 December 2020	<u>3</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Woodlands Community Developments

Registered office:

Nature of business: Property development (dormant)

Class of share:	% holding
Ordinary	100

Woodlands Community Development Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Amounts owed by group undertakings	31,046	31,046
Other debtors	891	931
Accrued Income	<u>5,252</u>	<u>16,311</u>
	<u>37,189</u>	<u>48,288</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,820	2,715
Other creditors	420	465
Deferred income	15,085	578
Accrued expenses	<u>1,680</u>	<u>1,512</u>
	<u>19,005</u>	<u>5,270</u>

Deferred income comprises income received for projects which commenced in 2022 and to which Woodlands Community Development Trust was not entitled to in the 2021 year.

	2021 £	2020 £
At 1 January	578	4,556
Deferred in year	14,945	578
Released in year	<u>(438)</u>	<u>(4,556)</u>
At 31 December	<u>15,085</u>	<u>578</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	208,857	-	208,857	210,626
Investments	3	-	3	3
Current assets	86,113	54,564	140,677	120,432
Current liabilities	<u>(4,060)</u>	<u>(14,945)</u>	<u>(19,005)</u>	<u>(5,270)</u>
	<u>290,913</u>	<u>39,619</u>	<u>330,532</u>	<u>325,791</u>

Woodlands Community Development Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets	210,626	-	210,626	216,482
Investments	3	-	3	3
Current assets	61,694	58,738	120,432	102,619
Current liabilities	(3,818)	(1,452)	(5,270)	(9,785)
	<u>268,505</u>	<u>57,286</u>	<u>325,791</u>	<u>309,319</u>

18. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	55,305	20,241	(45)	75,501
Fixed Assets	210,629	(11,981)	10,212	208,860
Woodlands Workspace	2,571	1,409	-	3,980
Woodlands Community Garden	-	2,527	45	2,572
	<u>268,505</u>	<u>12,196</u>	<u>10,212</u>	<u>290,913</u>
Restricted funds				
Robertson Trust	3,753	(925)	-	2,828
National Lottery Community Fund	21,913	(11,151)	-	10,762
Awards For All	-	7,601	-	7,601
Climate Challenge Fund	-	784	(784)	-
Bank of Scotland	1,553	(1,553)	-	-
DTA Scotland Resilience Fund	1,090	(752)	-	338
Scot Govt Fair Food Transformation Fund	-	644	(644)	-
Impact Funding Partners (Wellbeing for Longer Fund)	2,343	(2,109)	-	234
GCC Hillhead Area Partnership (Covid)	2,806	(2,634)	-	172
Virgin Money Community Anchors Fund	1,359	1,734	-	3,093
Impact Funding Partners (Winter Wellbeing)	2,000	(2,000)	-	-
Community Climate Assets Funds	8,784	-	(8,784)	-
GCC Communities Fund	11,685	(1,254)	-	10,431
GCC Hillhead Area Partnership (Clean Ups/Lanes)	-	1,370	-	1,370
GCC Hillhead Area Partnership (Staff Wellbeing and Community Events Facilities)	-	2,790	-	2,790
	<u>57,286</u>	<u>(7,455)</u>	<u>(10,212)</u>	<u>39,619</u>
TOTAL FUNDS	<u>325,791</u>	<u>4,741</u>	<u>-</u>	<u>330,532</u>

Woodlands Community Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,794	(14,553)	20,241
Fixed Assets	-	(11,981)	(11,981)
Woodlands Workspace	1,725	(316)	1,409
Woodlands Community Garden	<u>2,527</u>	<u>-</u>	<u>2,527</u>
	39,046	(26,850)	12,196
Restricted funds			
Robertson Trust	9,000	(9,925)	(925)
National Lottery Community Fund	37,830	(48,981)	(11,151)
Awards For All	9,995	(2,394)	7,601
Climate Challenge Fund	71,678	(70,894)	784
Bank of Scotland	-	(1,553)	(1,553)
DTA Scotland Resilience Fund	9,500	(10,252)	(752)
Scot Govt Fair Food Transformation Fund	38,243	(37,599)	644
Impact Funding Partners (Wellbeing for Longer Fund)	17,223	(19,332)	(2,109)
GCC Hillhead Area Partnership (Covid)	-	(2,634)	(2,634)
Virgin Money Community Anchors Fund	10,000	(8,266)	1,734
Impact Funding Partners (Winter Wellbeing)	-	(2,000)	(2,000)
GCC Communities Fund	41,279	(42,533)	(1,254)
Scottish Government Community Recovery Fund	12,458	(12,458)	-
GCC Hillhead Area Partnership (Clean Ups/Lanes)	4,950	(3,580)	1,370
GCC Hillhead Area Partnership (Staff Wellbeing and Community Events Facilities)	<u>3,780</u>	<u>(990)</u>	<u>2,790</u>
	<u>265,936</u>	<u>(273,391)</u>	<u>(7,455)</u>
TOTAL FUNDS	<u><u>304,982</u></u>	<u><u>(300,241)</u></u>	<u><u>4,741</u></u>

Woodlands Community Development Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	52,153	3,152	-	55,305
Fixed Assets	216,485	(9,516)	3,660	210,629
Woodlands Workspace	<u>1,417</u>	<u>1,154</u>	<u>-</u>	<u>2,571</u>
	270,055	(5,210)	3,660	268,505
Restricted funds				
Robertson Trust	2,559	1,194	-	3,753
National Lottery Community Fund	10,554	11,359	-	21,913
Arise Glasgow	1,000	(1,000)	-	-
Climate Challenge Fund	-	935	(935)	-
Bank of Scotland	7,541	(5,988)	-	1,553
DTA Scotland Resilience Fund	10,307	(9,217)	-	1,090
Postcode Local Trust	4,979	(4,979)	-	-
Impact Funding Partners (Wellbeing for Longer Fund)	(6)	2,349	-	2,343
GCC Hillhead Area Partnership (Covid)	2,330	476	-	2,806
Scottish Government Supporting Communities Fund (DTA Scotland)	-	1,059	(1,059)	-
Virgin Money Community Anchors Fund	-	3,025	(1,666)	1,359
Impact Funding Partners (Winter Wellbeing)	-	2,000	-	2,000
Community Climate Assets Funds	-	8,784	-	8,784
GCC Communities Fund	<u>-</u>	<u>11,685</u>	<u>-</u>	<u>11,685</u>
	<u>39,264</u>	<u>21,682</u>	<u>(3,660)</u>	<u>57,286</u>
TOTAL FUNDS	<u><u>309,319</u></u>	<u><u>16,472</u></u>	<u><u>-</u></u>	<u><u>325,791</u></u>

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,040	(12,888)	3,152
Fixed Assets	-	(9,516)	(9,516)
Woodlands Workspace	<u>4,870</u>	<u>(3,716)</u>	<u>1,154</u>
	20,910	(26,120)	(5,210)
Restricted funds			
Robertson Trust	9,000	(7,806)	1,194
National Lottery Community Fund	43,857	(32,498)	11,359
Arise Glasgow	-	(1,000)	(1,000)
Climate Challenge Fund	45,751	(44,816)	935
Bank of Scotland	1,515	(7,503)	(5,988)
DTA Scotland Resilience Fund	-	(9,217)	(9,217)
Scot Govt Fair Food Transformation Fund	58,397	(58,397)	-
Postcode Local Trust	-	(4,979)	(4,979)
Impact Funding Partners (Wellbeing for Longer Fund)	20,807	(18,458)	2,349
GCC Hillhead Area Partnership (Covid)	3,155	(2,679)	476
Corra Foundation (Wellbeing Fund)	13,485	(13,485)	-
Scottish Government Supporting Communities Fund (DTA Scotland)	33,000	(31,941)	1,059
Soil Association, Food for Life Funding	1,000	(1,000)	-
Virgin Money Community Anchors Fund	10,000	(6,975)	3,025
Impact Funding Partners (Covid Funding)	2,000	(2,000)	-
Impact Funding Partners (Winter Wellbeing)	2,000	-	2,000
Community Climate Assets Funds	8,784	-	8,784
GCC Communities Fund	<u>21,586</u>	<u>(9,901)</u>	<u>11,685</u>
	<u>274,337</u>	<u>(252,655)</u>	<u>21,682</u>
TOTAL FUNDS	<u>295,247</u>	<u>(278,775)</u>	<u>16,472</u>

The Charity has accumulated Unrestricted Reserves of £75,501 at balance date. However, £31,046 of these relate to funds owed by its subsidiary which are not currently realisable.

The Charity's unrestricted reserves when represented by cash or cash equivalents amount to £44,455.

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

19. RELATED PARTY DISCLOSURES

In the year, the charity paid design fees totalling £1,015 to David Macgregor, partner of one of the trustees (2020: £nil).

The charity also paid accountancy fees totalling £132 on behalf of its subsidiary Woodlands Community Developments Limited (2020: £132).

20. DESCRIPTION OF UNRESTRICTED FUNDS

General funds

- the unrestricted, free reserves of the Charity

Woodlands Workspace

- the unrestricted reserves generated through use of the Community Meeting Room and Events Terrace at 66 Ashley Street

Woodlands Community Garden

- income generation and donations to be used towards maintenance and improvements at our Community Garden and other local greenspaces

21. DESCRIPTION OF RESTRICTED FUNDS

Arise Glasgow

- wildlife friendly gardening

Awards for All

- to support the development and activities of our Women of Woodlands Support Group, that was set up after the murder of Esther Brown

Bank of Scotland

- engagement with BAME community

Climate Challenge Fund

- climate action project

Community Climate Assets Fund

- purchase of ebike and cargo bike for climate literacy work

Corra Foundation - Wellbeing Fund

- Covid 19 response, including outdoor counselling service

Development Trust Association Scotland (Resilience Fund)

- tackling isolation and hardship through partnership work

Scottish Government Supporting Communities Fund (DTA Scotland)

- Covid 19 response, including Neighbourhood Food Service and wellbeing activities

GCC Hillhead Area Partnership (Covid)

- Covid 19 Response (cleaning and covid security)

GCC Hillhead Area Partnership (Clean Ups/Lanes)

- funds to help with our Don't Waste Woodlands initiative, including community clean ups and back-lane improvements

GCC Hillhead Area Partnership (Staff Wellbeing and Community Events Facilities)

- funds to support staff wellbeing after the murder of Esther Brown, as well as improve outdoor event facilities at our Events Terrace

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

21. DESCRIPTION OF RESTRICTED FUNDS - continued

GCC Communities Fund

- community garden and community building activities

Impact Funding Partners (Covid Funding)

- Covid 19 response, sessional staff costs

Impact Funding Partners (Winter Wellbeing)

- Covid 19 response, reducing isolation during Lockdown

Impact Funding Partners (Wellbeing for Longer Fund)

- nurture in nature, mental health project

National Lottery Community Fund

- community garden, community café and community building activities

People's Postcode Lottery, Postcode Local Grant

- community garden and work with students

Robertson Trust

- community building and wellbeing activities

Scottish Government Community Recovery Fund

- contributing toward our Neighbourhood Food Service, emergency Covid response

Scottish Government Fair Food Transformation Fund

- community café and associated projects

Scottish Government Strengthening Communities

- contributing towards core costs

Soil Association, Food for Life Funding

- Covid 19 response, community food work

Virgin Money Community Anchors Fund

- Covid 19 response, outdoor equipment, cleaning and home working IT