

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

**Trustees' Report and
Financial Statements for the Year Ended 31 December 2022
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 2022**

TRUSTEES

Clare Crawford
Fiona C Hart (Treasurer)
Christophe Marchand (resigned 7.9.22)
Janie Nicoll
Mark Sadler
Cheung Hing Tsang
Martha Ferguson Wardrop (Vice Chair)
Michael John Weatherhead (Chairperson)
Yanru Zou (appointed 9.11.22)

REGISTERED OFFICE

66 Ashley Street
Glasgow
G3 6HW

REGISTERED COMPANY NUMBER SC092463 (Scotland)

REGISTERED CHARITY NUMBER SC008741

INDEPENDENT EXAMINER

David Nicholls FCCA
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 2022

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 2022. 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 Objects 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

Overview of the Year

2022 was another very busy year and despite the challenging funding climate, our services continued to grow. Our income in 2022 is our highest yet, with grant funding being supplemented by income we have generated from a range of different sources.

A real highlight of the year was our WoCo community festival, held in September which succeeded in its aim of bringing back some joy to the community, after the twin challenges the previous year of the pandemic and the murder of our volunteer Esther Brown. In June we unveiled a new memorial rockery garden at the community garden to Esther, a very moving and emotional day that was extremely well attended despite the wet weather.

We were also delighted to re-open our community meeting room to hirers and proud to see our pioneering anti-racist community library (the first of its kind in Scotland) grow in reach and ambition.

We would like to thank all our funders, volunteers and donors for their contributions to what has been a successful and exceptionally busy year. Particular thanks also goes to Katherine Cory, our Community Facilities Manager who left the staff team in October, for her role in making our Community Meeting Room such a valuable community asset.

Summary of Main Activities

- Our community garden held twice weekly volunteer sessions, supported local residents to grow their own food, and acted as a base for a range of community events. This included a 6-month summer wellbeing programme. We also carried out environmental improvements at other sites including Willowbank Garden, Millenium Park and through our regular community clean up activities.

ACHIEVEMENT AND PERFORMANCE

Summary of Main Activities

- Our community meeting room and terrace re-opened for external lets in April 2022. We introduced a new pricing structure and established relationships with a range of organisations, both big and small who we welcomed back to our space after the disruption of the pandemic. Around 80 different hirers rented the space in the first year and after a slow start we are now back to pre-pandemic levels of use.
- Our early years family work expanded, with a second weekly baby group added on Wednesdays and a new monthly environmentally themed activity weekend group.
- Our anti-racist community library, the first of its kind in Scotland, grew in strength and ambition, with fortnightly pop-up libraries, complemented by a programme of seasonal arts and cultural events.
- Our community café was held for 9 months of the year, outdoors at our events terrace over the spring/summer and indoors at Flourish House from January onwards.
- Our veg box scheme saw increasing numbers of people benefitting from accessing fresh and seasonal produce.
- Our nurture in nature mental health project supported people experiencing mental health challenges through outdoor one to one counselling and a programme of wellbeing walks.
- We consolidated our relationship with Visibility Scotland with whom we share premises and jointly ran a monthly wellbeing café for their service users.
- Our cycling work continued with new bike storage facilities purchased for Millenium Park as well as regular community bike rides, classes and workshops held.
- Our women's group met weekly and we also ran regular training around women's safety and confidence building. We also carried out an audit of street lighting in the neighbourhood.
- We held a joint food conference with Nourish Scotland, focussing on how there is an urgent need to integrate climate emergency into anti-poverty work. The conference disseminated two evaluation reports that we published in the Spring.
- We held monthly community clean ups and carried out capital improvements to Carrington Lane.
- We held a very successful WoCo (Woodlands Community) Festival, held across 4 neighbourhood sites and attended by over 500 people.
- We adopted a new vision Statement, which is helping us better communicate our overall vision to both funders and residents.
- We developed outline ideas and plans for an outdoor classroom and improved event facilities at the lower level of our Ashley Street site, obtaining grant funding to enable us meet the architect and design fees involved in completing these designs in 2023.

Consolidating Projects Started During the Pandemic

In 2020 we launched a number of new initiatives to help people cope with the isolation of the pandemic. Despite the pandemic ending, we have been able to diversify our funding streams and grow these projects still further.

Mental Health Support

In May 2020, we established an outdoor nurture in nature counselling service that helps people reduce stress, anxiety and depression through one to one counselling, taking place outdoors in our community garden and in other nearby greenspaces. This year we have seen a significant increase in the number of clients presenting to the service, whose mental health has been adversely impacted by the cost-of-living crisis.

Our nurture in nature mental health project is inherently nurturing, meeting people, their immediate problems, mental/emotional/practical struggles, often in their 'hour of need'. The nurturing aspect is perhaps best represented by some of the responses to a recent survey of those who have used the service.

"It has helped me to get through a period of very strong anxiety, feel supported, accepted and valued, meet people in my neighbourhood and community, build back my confidence and overall wellbeing."

"I was in need of some counselling, but I didn't know what to resort to. This was the perfect option. It allowed me to go somewhere close to home, spend some time outdoors, and it feel comforting. I definitely felt more support and like I wasn't alone."

The fact that the nurture in nature service runs as part of a bigger community project has been a key element of the 'therapy' for many. To date, approximately 60% of service users have continued their recovery through involvement in our other projects. Fifteen have gone on to volunteer with us and two clients have gone on to run two art-related projects of their own. One service user who was previously debilitated by anxiety and depression, began running craft groups at the woodlands community garden to build confidence and now works successfully as a self-employed wood worker.

ACHIEVEMENT AND PERFORMANCE

Consolidating Projects Started During the Pandemic

Veg Box Scheme

Our veg box scheme was initially set up as a short-term response to the covid pandemic, as a service we could deliver in a covid secure way whilst our café was suspended. We carried out a user survey in 2021/22 to inform us whether to carry on with the service after covid restrictions eased. The survey found that 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'. Our board then decided to keep the service running as a longer-term venture, initially subsidising it from reserves until grant funding was secured.

Access to the veg box scheme is not means tested and people self-refer. Commenting on the contrast with food banks, one user said:

"I've been to standard food banks before and the difference in how you get treated is huge! Xander is kind and clear and treats everyone with a huge amount of respect. I also like the pay what you can aspect and love the moments when I can pay it forward."

Another user said: "Just a huge thanks from someone who is very shy in going to food banks."

The veg box scheme also encourages users to get involved in our other community projects, and this further benefits people sense of wellbeing and belonging.

"Just to say thank you for being there, we love coming to the garden and sitting for a while in the calm seeing the flowers and veg growing very therapeutic and relaxing, thank you."

Take up on our veg box scheme, continues to grow. There is a strong social and skills development element to our food work, as illustrated by the following quotes from our most recent veg box survey.

"I buy the veg box for myself but share it with my daughter who is a lone parent with two school age kids. I also batch cook a stew one week and a soup the other week and share it with two elderly neighbours."

"Made me feel a lot better about cooking and being able to eat more healthily."

An evaluation report which we published in 2022 concluded that the scheme is "successfully integrating anti-poverty and climate work" and emphasised the importance from a climate perspective of sourcing and distributing seasonal food independently of Fareshare.

Anti-racist Community Library

Our anti-racist community library is the first of its kind in Glasgow. The need for it was identified by local People of Colour (POC) who came together after the shocking murder of George Floyd in 2020 to discuss the need for a grassroots community response to issues around racial justice. Most POC groups tend to be organised on a specific ethnicity, faith or culture or be refugee and asylum specific. Our anti-racist work is open to all. We are tending to attract second/third generation immigrants, mixed race people and people who are new to Glasgow (both through forced and chosen migration). Often it's people who don't fit neatly into any category and have no obvious group to turn to affirm their sense of belonging.

For most of the year our anti-racist community library has taken place in Millenium Park, a local park frequented in the main by our local Asian population. Our staff support volunteers from a mix of ethnic backgrounds, including asylum seekers, international students and refugees. The library, and its associated events programme are open to the whole community, but it attracts a high percentage of people from ethnic backgrounds. For example, around 1/3 of the 200+ people who attended a special event to mark its first anniversary in May 2022 were local people of colour.

In our cultural events all the artists we commission were local people of colour, and we are particularly keen to involve artists and performers from refugee backgrounds and those who have faced recent experiences of discrimination, including economic disadvantage caused by difficulties in obtaining paid arts work. Attendees at past event have previously voiced they are more likely to attend events if they see themselves represented in the line-up and we've provided sessional work opportunities to around a dozen local people of colour including artists, writers, podcast makers and musicians.

Woodlands Community Development Trust

Trustees' Report for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Early Years Family Work

Our regular early years groups run twice weekly (on Mondays and Wednesdays) and this year we added an environmentally themed monthly weekend session.

Our groups provide a space and opportunity for parents to come together with their child for a time of play and to engage in nature. Unlike other baby groups, for our weekday groups there are no structured activities, and it's very much a space for parents and babies to be themselves. Parents talk about what is important for their babies, share their experiences of parenthood as well as forge friendships so they get more support outwith the group meetings. Parents can choose to help with their raised bed in our garden and help make the plans for this while observed by their little one. They can then lead on encouraging the child's participation. Parents see the group as representing 'a community of parents' and it is very much their space to make what they want of it. The lack of structure to the sessions, enables parents themselves to set its tone, direction and for there to be free-flowing conversations between parents who would not otherwise meet.

The need for our expanding baby group was also evidenced by the results of a 2022 survey and focus group. These explored parents' anxieties around bringing up young children at the time of a climate emergency. In addition to increased opportunities for socialising (including in nature), the survey highlighted the value communal singing, sharing of food and learning cycling can have in reducing parent's anxiety as well as of positively contributing to their child's development. These are all activities which we have added in the second half of the year, which are in turn drawing in new parents.

As our family activities have expanded, we have seen a consequent increase in people booking our Community Meeting Room for other family activities and this is allowing the wider community to see what is popular and put on activities accordingly. This allows parents to segway into other support when their children become too old for baby group.

2022 STAFF TEAM

Full Time

Tim Cowen, Manager

Part Time

Ania Zielinska, Finance Manager
Eo Stearn, Community Events Co-ordinator
Katherine Cory, Community Facilities Manager (left October 2022)
Rosie O' Grady, Community Facilities Manager (joined December 2022)
Vick Fleck, Garden and Greenspaces Co-ordinator
Xander Cloudsley, Community Food Co-ordinator
Nuala Cook, Family Services Co-ordinator
Judy Jamieson, Mental Health Support Worker
Jerry Hutchinson, Facilities and Events Worker
Jeevan Mann, Community Food Worker
Kevin Mcglone, Cleaner (left October 2022)
Melissa Hernandez, Cleaner (joined November 2022)

Sessional

Sapna Agarwal, Anti-racist community library co-ordinator

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.

At 31 December 2022, free reserves stood at £65,876 (2021: £75,501), with three months' unrestricted charitable expenditure equating to £71,281 based on the results to 31 December 2022 (2021: £75,060). The trustees are aware that the reserves policy is not currently being met and are working towards increasing the unrestricted funds of the charity in the future.

**Trustees' Report
for the Year Ended 31 December 2022**

FINANCIAL REVIEW

Results

The Charity generated a net surplus of £29,223 during the year (2021: surplus of £4,741). At 31 December 2022, the charity held accumulated reserves of £359,755 (2021: £330,532), with £65,876 of these being unrestricted general reserves (2021: £75,501) and £204,827 being tied up in fixed assets (2021: £208,860).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

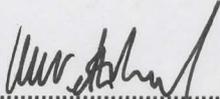
Recruitment and appointment of new trustees

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 2022 was £44,309 (2021: 43,630).

Approved by order of the board of trustees on 26/07/2023 .. 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 2022 set out on pages eight to twenty three.

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

Date: 1 August 2023

Woodlands Community Development Trust

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,837	271,195	285,032	292,620
Other trading activities	3	24,131	-	24,131	8,217
Investment income	4	183	-	183	15
Other income	5	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,130</u>
Total		<u>43,151</u>	<u>271,195</u>	<u>314,346</u>	<u>304,982</u>
EXPENDITURE ON					
Raising funds	6	3,132	-	3,132	80
Charitable activities	7				
Community Development Projects		<u>62,432</u>	<u>219,559</u>	<u>281,991</u>	<u>300,161</u>
Total		<u>65,564</u>	<u>219,559</u>	<u>285,123</u>	<u>300,241</u>
NET INCOME/(EXPENDITURE)		<u>(22,413)</u>	<u>51,636</u>	<u>29,223</u>	<u>4,741</u>
Transfers between funds	18	<u>8,764</u>	<u>(8,764)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(13,649)	42,872	29,223	4,741
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>290,913</u>	<u>39,619</u>	<u>330,532</u>	<u>325,791</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>277,264</u></u>	<u><u>82,491</u></u>	<u><u>359,755</u></u>	<u><u>330,532</u></u>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities in both years. Comparative figures for the previous year by fund type are shown in note 12.

Woodlands Community Development Trust

Balance Sheet 31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	204,824	208,857
Investments	14	3	3
		<u>204,827</u>	<u>208,860</u>
CURRENT ASSETS			
Debtors	15	34,393	37,189
Cash at bank and in hand		134,770	103,488
		<u>169,163</u>	<u>140,677</u>
CREDITORS			
Amounts falling due within one year	16	(14,235)	(19,005)
		<u>154,928</u>	<u>121,672</u>
NET CURRENT ASSETS			
		<u>359,755</u>	<u>330,532</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>359,755</u>	<u>330,532</u>
NET ASSETS			
		<u>359,755</u>	<u>330,532</u>
FUNDS	18		
Unrestricted funds:			
General fund		65,876	75,501
Fixed Assets		204,827	208,860
Woodlands Workspace		3,054	3,980
Woodlands Community Garden		3,507	2,572
		<u>277,264</u>	<u>290,913</u>
Restricted funds		<u>82,491</u>	<u>39,619</u>
TOTAL FUNDS		<u>359,755</u>	<u>330,532</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

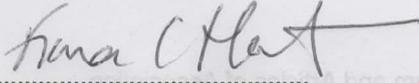
The trustees acknowledge their responsibilities for

- (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.

Balance Sheet - continued
31 December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26/07/2023 and were signed on its behalf by:



Fiona C Hart - Trustee



Michael John Weatherhead - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

Woodlands Community Development Trust ("the charity") is a Scottish charitable company governed by its constitution. It was registered as a charity in Scotland (registered number SC008741) on 23 July 1985. Its registered address is 66 Ashley Street, Glasgow, G3 6HW.

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Tangible fixed assets

All assets costing more than £500 are capitalised and valued at historic cost. 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.

Financial instruments

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

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Donations	3,891	-	3,891	9,657
Donations - Food Projects	3,575	-	3,575	1,668
Donations - Garden	20	-	20	2,281
Grants	-	271,195	271,195	266,436
Donations - Events	1,828	-	1,828	799
Donations - Esther Brown Memorial Fund	1,805	-	1,805	8,718
Donations - Friends Scheme	2,718	-	2,718	3,061
	<u>13,837</u>	<u>271,195</u>	<u>285,032</u>	<u>292,620</u>

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES - continued

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

	2022	2021
	£	£
National Lottery Community Fund	49,291	37,830
Climate Challenge Fund	15,198	71,678
DTA Scotland Community Resilience Fund	9,500	9,500
Scottish Government Fair Food Transformation Fund	1,947	38,243
GCC Culture & Sport	3,750	-
Robertson Trust	-	9,000
Big Lottery Awards for All	-	9,995
GCC Area Partnership (Covid)	6,080	-
Impact Funding Partners (Wellbeing for Longer Fund)	19,621	17,223
GCC Communities Fund	40,554	41,279
Virgin Money Foundation	38,845	10,000
GCC Lane Project	16,565	500
Scottish Government Community Recovery Fund	-	12,458
GCC Area Partnership (Wellbeing and Terrace)	-	3,780
GCC Area Partnership (Clean Ups)	-	4,950
Cycling Scotland	20,599	-
DTA Scotland Green Shoots Fund	10,000	-
Glasgow Community Health & Wellbeing	10,000	-
Glasgow Centre for Population Health	2,000	-
QX Connected	4,950	-
Royal Conservatoire of Scotland – Civic Fund	2,300	-
National Lottery Together for Our Planet Fund	9,995	-
Impact Funding Partners (Winter Wellbeing)	10,000	-
	<u>271,195</u>	<u>266,436</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
	£	£	funds	funds
	£	£	£	£
Woodlands Workspace Rental	8,899	-	8,899	485
Events	2,425	-	2,425	150
Garden Projects	1,323	-	1,323	728
Catering and Food	11,334	-	11,334	6,754
Training	150	-	150	100
	<u>24,131</u>	<u>-</u>	<u>24,131</u>	<u>8,217</u>

Woodlands Community Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Bank Interest	183	-	183	15
	<u>183</u>	<u>-</u>	<u>183</u>	<u>15</u>

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Gain on sale of tangible fixed assets	-	-	-	130
Employment Allowance	5,000	-	5,000	4,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,130</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 £3,131 this year (2021: £80).

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Community Development Projects	281,991
	<u>281,991</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	170,251	193,137
Staff Training and Development	4,547	2,693
Travel and Subsistence	3,142	2,237
Recruitment	230	-
Sessional Workers	21,711	24,734
Administration Costs	5,516	5,704
Professional and Legal Fees	2,096	4,837
Marketing and Communication	5,763	7,394
Property & Accommodation Costs	15,243	13,471
Equipment and Materials	20,129	9,741
Food Hub	6,884	15,607
Events	12,664	4,206
Woodlands Workspace	568	-
Donations to Partner Organisations	450	4,419
Depreciation	12,797	11,981
	<u>281,991</u>	<u>300,161</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

9. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	12,797	11,981
Surplus on disposal of fixed assets	-	(130)
	<u>12,797</u>	<u>11,851</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

During the year, there were subsistence expenses totalling £62, reimbursed to one trustee (2021: £nil).

11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	154,600	172,690
Social security costs	9,701	11,901
Other pension costs	7,549	8,546
	<u>171,850</u>	<u>193,137</u>

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

	2022	2021
Office and Project Staff	11	11
	<u>11</u>	<u>11</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021)

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,684	265,936	292,620
Other trading activities	8,217	-	8,217
Investment income	15	-	15
Other income	4,130	-	4,130
Total	<u>39,046</u>	<u>265,936</u>	<u>304,982</u>
EXPENDITURE ON			
Raising funds	80	-	80
Charitable activities			
Community Development Projects	26,770	273,391	300,161
Total	<u>26,850</u>	<u>273,391</u>	<u>300,241</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021) - continued	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	12,196	(7,455)	4,741
Transfers between funds	10,212	(10,212)	-
Net movement in funds	22,408	(17,667)	4,741
RECONCILIATION OF FUNDS			
Total funds brought forward	268,505	57,286	325,791
TOTAL FUNDS CARRIED FORWARD	<u>290,913</u>	<u>39,619</u>	<u>330,532</u>

13. TANGIBLE FIXED ASSETS	Woodlands Workspace £	Plant & machinery* £	Totals £
COST			
At 1 January 2022	225,502	13,872	239,374
Additions	-	8,764	8,764
At 31 December 2022	<u>225,502</u>	<u>22,636</u>	<u>248,138</u>
DEPRECIATION			
At 1 January 2022	27,060	3,457	30,517
Charge for year	9,020	3,777	12,797
At 31 December 2022	<u>36,080</u>	<u>7,234</u>	<u>43,314</u>
NET BOOK VALUE			
At 31 December 2022	<u>189,422</u>	<u>15,402</u>	<u>204,824</u>
At 31 December 2021	<u>198,442</u>	<u>10,415</u>	<u>208,857</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 2022 and 31 December 2022	3
NET BOOK VALUE	
At 31 December 2022	<u>3</u>
At 31 December 2021	<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 Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. FIXED ASSET INVESTMENTS - continued

Woodlands Community Developments

Registered office: 66 Ashley Street, Glasgow, Scotland, G3 6HW

Nature of business: Property development (dormant)

Class of share:	% holding
Ordinary	100

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,860	-
Amounts owed by group undertakings	31,046	31,046
Other debtors	271	891
Accrued Income	1,216	5,252
	<u>34,393</u>	<u>37,189</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	5,313	1,820
Other creditors	675	420
Deferred income	6,567	15,085
Accrued expenses	1,680	1,680
	<u>14,235</u>	<u>19,005</u>

Deferred income comprises income received for projects which commenced in 2023 and which Woodlands Community Development Trust was not entitled to in the 2022 year.

	2022	2021
	£	£
At 1 January	15,085	578
Deferred in year	6,567	14,945
Released in year	(15,085)	(438)
	<u>6,567</u>	<u>15,085</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	204,824	-	204,824	208,857
Investments	3	-	3	3
Current assets	82,054	87,109	169,163	140,677
Current liabilities	(9,617)	(4,618)	(14,235)	(19,005)
	<u>277,264</u>	<u>82,491</u>	<u>359,755</u>	<u>330,532</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS - continued

Comparatives for 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	(4,060)	(14,945)	(19,005)	(5,270)
	<u>290,913</u>	<u>39,619</u>	<u>330,532</u>	<u>325,791</u>

18. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	75,501	(9,625)	-	65,876
Fixed Assets	208,860	(12,797)	8,764	204,827
Woodlands Workspace	3,980	(926)	-	3,054
Woodlands Community Garden	2,572	935	-	3,507
	<u>290,913</u>	<u>(22,413)</u>	<u>8,764</u>	<u>277,264</u>
Restricted funds				
Robertson Trust	2,828	(2,828)	-	-
GCC Culture & Sport	-	2,467	-	2,467
National Lottery Community Fund	10,762	(1,675)	-	9,087
Awards For All	7,601	(7,601)	-	-
Climate Challenge Fund	-	95	(95)	-
DTA Scotland Resilience Fund	338	(338)	-	-
Impact Funding Partners (Wellbeing for Longer Fund)	234	(174)	(60)	-
GCC Hillhead Area Partnership (Covid)	172	4,335	-	4,507
Virgin Money Community Anchors Fund	3,093	6,794	(301)	9,586
Impact Funding Partners (Winter Wellbeing)	-	9,875	-	9,875
GCC Communities Fund	10,431	(2,685)	(95)	7,651
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)	-	-
Cycling Scotland	-	11,194	(8,213)	2,981
DTA Scotland Green Shoots Fund	-	9,370	-	9,370
GCC Lanes Funding	-	7,749	-	7,749
Royal Conservatoire of Scotland – Civic Fund	-	1,122	-	1,122
Virgin Money Anti Poverty Fund	-	18,096	-	18,096
	<u>39,619</u>	<u>51,636</u>	<u>(8,764)</u>	<u>82,491</u>
TOTAL FUNDS	<u>330,532</u>	<u>29,223</u>	<u>-</u>	<u>359,755</u>

Woodlands Community Development Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

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	28,506	(38,131)	(9,625)
Fixed Assets	-	(12,797)	(12,797)
Woodlands Workspace	12,762	(13,688)	(926)
Woodlands Community Garden	1,883	(948)	935
	<u>43,151</u>	<u>(65,564)</u>	<u>(22,413)</u>
Restricted funds			
Robertson Trust	-	(2,828)	(2,828)
GCC Culture & Sport	3,750	(1,283)	2,467
National Lottery Community Fund Awards For All	49,291	(50,966)	(1,675)
	-	(7,601)	(7,601)
Climate Challenge Fund	15,198	(15,103)	95
DTA Scotland Resilience Fund	9,500	(9,838)	(338)
Scot Govt Fair Food Transformation Fund	1,947	(1,947)	-
Impact Funding Partners (Wellbeing for Longer Fund)	19,621	(19,795)	(174)
GCC Hillhead Area Partnership (Covid)	6,080	(1,745)	4,335
Virgin Money Community Anchors Fund	20,000	(13,206)	6,794
Impact Funding Partners (Winter Wellbeing)	10,000	(125)	9,875
GCC Communities Fund	40,554	(43,239)	(2,685)
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)
Cycling Scotland	20,599	(9,405)	11,194
DTA Scotland Green Shoots Fund	10,000	(630)	9,370
GCC Lanes Funding	16,565	(8,816)	7,749
Glasgow Community Health & Wellbeing	10,000	(10,000)	-
Glasgow Centre for Population Health	2,000	(2,000)	-
QX Connected	4,950	(4,950)	-
Royal Conservatoire of Scotland – Civic Fund	2,300	(1,178)	1,122
National Lottery Together for Our Planet Fund	9,995	(9,995)	-
Virgin Money Anti Poverty Fund	18,845	(749)	18,096
	<u>271,195</u>	<u>(219,559)</u>	<u>51,636</u>
TOTAL FUNDS	<u><u>314,346</u></u>	<u><u>(285,123)</u></u>	<u><u>29,223</u></u>

Woodlands Community Development Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

18. MOVEMENT IN FUNDS - continued

Comparatives for 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><u>325,791</u></u>	<u><u>4,741</u></u>	<u><u>-</u></u>	<u><u>330,532</u></u>

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

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	34,794	(14,553)	20,241
Fixed Assets	-	(11,981)	(11,981)
Woodlands Workspace	1,725	(316)	1,409
Woodlands Community Garden	2,527	-	2,527
	<u>39,046</u>	<u>(26,850)</u>	<u>12,196</u>
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)	3,780	(990)	2,790
	<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>

The Charity has accumulated Unrestricted Reserves of £69,383 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 £38,337.

Woodlands Community Development Trust

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

19. RELATED PARTY DISCLOSURES

In the year, the charity paid design fees totalling £700 to David MacGregor, partner of one of the trustees (2021: £1,015). The charity also paid sessional fees totalling £406 to Eugene McCluskey, son of one of the trustees (2021: £nil).

The charity also paid accountancy fees totalling £132 on behalf of its subsidiary Woodlands Community Developments Limited (2021: £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

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

Cycling Friendly Scotland

- to support local cycling infrastructure and help people to cycle more

Development Trust Association Scotland (Green Shoots Fund)

- professional and design fees for a second building at the lower level of our Ashley Street site

Development Trust Association Scotland (Resilience Fund)

- tackling isolation and hardship through partnership work

GCC Culture and Sport

- arts and cultural events linked to our anti-racist community library

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 2022

21. DESCRIPTION OF RESTRICTED FUNDS - continued

GCC Communities Fund

- community garden and community building activities

GCC Lanes Funding

- to carry out improvements to Carrington Lane

Glasgow Centre for Population Health

- community engagement on plastic recycling

Glasgow Community Health & Wellbeing

- a programme of wellbeing activities for adults

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 cafe and community building activities

National Lottery Together for Our Planet Fund

- family climate project, tackling anxiety about the climate crisis

QX Connected

- to support our community café on our Events Terrace

Robertson Trust

- community building and wellbeing activities

Royal Conservatoire of Scotland - Civic Fund

- collaboration with local dance artist Penny Chivas and family movement workshops

Scottish Government Community Recovery Fund

- contributing toward our Neighbourhood Food Service, emergency Covid response

Scottish Government Fair Food Transformation Fund

- community cafe and associated projects

Virgin Money Community Anchors Fund

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

Virgin Money Anti Poverty Fund

- to help develop our community food work, as response to cost of living crisis.