



## **Trellis Scotland**

(A company limited by guarantee)

Scottish Charity No: SC037429

Company No: SC299227

## **Annual Report & Financial Statements**

**For the year ended**

**31 March 2024**

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**Annual Report & Statement of Account**

Year ended 31 March 2024

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<b>Contents</b>	<b>Page</b>
Trustees' Annual Report	3 - 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13 – 20

**Trustees' Annual Report**Year ended 31 March 2024

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The trustees (who are also the directors of the company for the purposes of company law) present their report together with the financial statements and the independent examiner's report for the year ended 31 March 2024.

**Reference & Administrative Information**

<b>Charity and Company Name:</b>	Trellis Scotland (Formerly the Scottish Therapeutic Gardening Network)
<b>Charity Number:</b>	SC037429
<b>Company Number:</b>	SC299227
<b>Registered Office &amp; Principal Address:</b>	Unit 8, Perth Business Centre, 28 Glasgow Road, Perth, PH2 0NX
<b>Trustees:</b>	Sir Andrew Cubie - Chairperson Charles Carnegie – Treasurer Colin Stirling Mike Buckley Jones Peter Norman Sinclair Linda Rose Treliving Stan Green Jim Jermyn from June 2023 George Gilchrist from July 2024
<b>Others who served during the period:</b>	Ken Cox until October 2023
<b>Company Secretary:</b>	Fiona Thackeray
<b>Chief Executive Officer:</b>	Fiona Thackeray
<b>Independent Examiner:</b>	Chris Smith BSc (Hons) FCIE
<b>Bankers:</b>	Royal Bank of Scotland 12 Dunkeld Road Perth PH1 5RB

**Trustees' Annual Report**

Year ended 31 March 2024

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**Structure, Governance & Management**

Trellis Scotland 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**

**Vision:** Excellent therapeutic horticulture and its benefits are available to all.

**Aim:** To support practitioners to help people improve their health and wellbeing through gardening, plants and nature connection.

This year our team has been busier than ever, and we've met and learned from a host of inspiring people from around the world and all over Scotland.



**Trustees' Annual Report**

Year ended 31 March 2024

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Looking back on these busy 12 months, several themes come into sharp focus. Value for money is one. In a time when we hear every week about the strains on public and third sector finances, we can show good value with a modest outlay to support the people we work with, Trellis support services that benefit over 14,000 people each week cost just £17.85 per person to provide.

Another trend is the notable increase in social and green prescribing in recent years. It's great to see people recognising the therapeutic potential of gardening and nature connection. But the move to embrace green prescribing and nature-based interventions is happening with no agreed quality or training standards to safeguard the reliability and safety of services for vulnerable people. This underlines the urgent need for our continuing work to develop a practitioner course, a Professional Development Award at SCQF level 7, and establishing the professional association for social and therapeutic horticulture in the UK. We've been very encouraged by the progress we've made with knowledgeable and steadfast partners in these areas of work over the year.

Another motivation for increasing skills and competences, qualifications and quality standards across our sector is to increase the availability of therapeutic horticulture services. Without training at a standard that can be recognised and trusted by employers and referrers, there will be limited opportunities for people to enter the field as trainee practitioners and limits too on the referrals, funding and therapeutic sessions available to people most in need of support. This too spurs us on.

Securing funding to continue our work is more difficult than ever and we are warned of more cuts to come this year - and next - in our grants from government. We're working hard, firstly to negotiate and avert these cuts where possible, and then, if necessary, to prepare for reduced funding and find other ways to keep our finances in good heart to ensure our services can be sustainable for the future.

Throughout the year, whatever the weather in the garden and the fundraising world, time and again, we have been inspired by the skill, talent, dedication and generosity of people in our network and kindred spirits working in this arena from around the world. The Trellis team – our staff, volunteers, board members, patrons, donors and supporters have the knack of stepping up to lend their stamina, time and energy just when it's needed most.



**Trustees' Annual Report**Year ended 31 March 2024

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Our activities over the year kept pace with demand, mostly, even if that meant some reallocation of resources to get there.

- We've seen an astoundingly positive reception for our training events, conference and live demos. Taking the live demos alone, we ran 17 sessions in the year with 400 practitioners registering to take part as well as a session for NAPA (National Activity Providers Association). Our NAPA learners, like so many of those who learn with us, can apply their new knowledge and ideas directly in the care settings where they work. We also had some helpful feedback suggestions about breaking some of our videos into shorter films. These briefer clips work well for some people to learn on the go with greater ease and build up know-how, fitting in small moments of inspiration at a pace that suits their schedule.

When asked about the difference they see in their clients after regularly engaging in such sessions, practitioners highlight increased confidence, a greater willingness to use their initiative and take responsibility for themselves, and a genuine joy and pride in seeing plants they have tended flourish. Others mention improved socialisation and social interaction, getting involved in other activities on offer, making friends and a greater interest in the world around them. **"Thank you for doing these demos, they are very inspiring. I think a lot of us work alone so getting the chance to share ideas is really important to keep us motivated."**

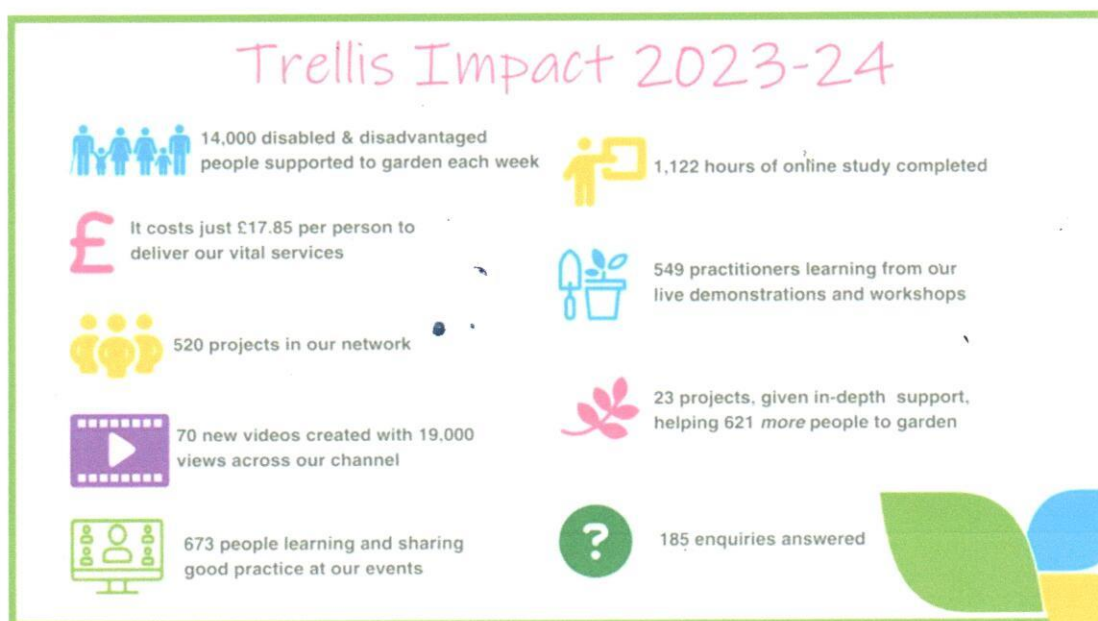
- Conference: bringing back our annual gathering for the first time since the pandemic forced us to cancel in 2020 was a highlight of the year. Around 100 people came together in the barn at Blackruthven and we heard from some incredibly inspiring speakers. The value of the connections made, and the learning people gain from coming together at our conference is hard to overstate and the feedback surveys echoed what we heard over and over on the day – how incredibly helpful, motivating and confidence-giving it is to meet others in the field and hear about their experiences.
- The Information Service and Fieldwork team have been busy helping groups and practitioners overcome problems and find the information they need both from the office and out in the field. Selected examples of our support here include helping staff from a brain injury unit to revive and renovate an unloved and less than welcoming garden space, working with Alzheimer's charities to help upskill their staff in using gardening activities to bring health and well-being benefits, and helping with the planting design and costing of a memorial garden for an early pregnancy loss support charity.

We worked hard to boost our information resources including the creation of 12 new activity sheets, so expanding our burgeoning library of factsheets and activity ideas, all housed on our website and available to access and download for free. We also added a whopping 70 new videos to our YouTube channel, almost doubling our video library. In the 12 months to March, our channel had 8,688 views with the Growing Potatoes video alone hitting almost 1,000 views!

**Trustees' Annual Report**

Year ended 31 March 2024

- Seminar Series: our international seminar series continued to inspire and educate, the feedback received tells us it's greatly appreciated by the Social and Therapeutic Horticulture (STH) community throughout the world and truly cherished here in Scotland. We welcomed 548 people from 25 countries who registered for the 9 seminars by practitioners from Taiwan, Trinidad and Tobago, Iceland, Germany, Ecuador, Austria, USA, Antigua and Barbuda and Ukraine. The YouTube videos that we edit and upload afterwards are a rich learning resource, and a further legacy of the event.
- WTHD: We launched the inaugural World Therapeutic Horticulture Day on the 18<sup>th</sup> of May 2023, a celebration of the good that therapeutic horticulture does in communities around the world. It was most encouraging to see the high level of enthusiasm, truly global engagement and wonderful sharing of photos and stories on social media. The steering group, led by Trellis, plan to make World Day even bigger and better in 2024. Without awareness we won't be able to achieve recognition for the work of therapeutic horticulture groups, and so through this annual event, we hope to make big changes to the low profile that still holds our field back in so many ways.
- We were invited to give guest lectures in Chichester and Tuscany, and online in Ukraine and Sweden as well as here in Scotland. This, added to our Seminar Series and World Therapeutic Horticulture Day activities, has brought a wealth of knowledge and good practice sharing our way and has been enriching for the practitioners in our network. These lectures also helped students find their bearings in therapeutic horticulture.





**Trustees' Annual Report**

Year ended 31 March 2024

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**Plans for the year ahead**

Our priorities in the next 12-36 months are:

- Developing the new professional association for therapeutic gardening, to promote maximum public benefit through best practice and working towards the creation of a register of practitioners.
- Surveying our network of therapeutic gardening providers across Scotland, including updating our understanding of the current mix of people served, and the support needs for projects and their practitioners.
- Supporting people in care settings and taking the next steps towards realising our 'Gardening in Every Care Home' ambition via our Calyx Care Home Gardening Project in collaboration with Scotland's Garden Trust.
- Sustaining existing therapeutic horticulture projects through the provision of high quality, accessible information, advice and support, alongside helping new projects get established
- Providing and/or co-ordinating training including a programme of Continuing Professional Development resources for therapeutic horticulture projects, their practitioners and other interested parties.
- Raising awareness of the work of therapeutic gardening projects and influencing decision makers by working in partnership with local communities, allied organisations, therapeutic gardening projects and related groups, government, and other agencies.

To realise these plans, we'll need to invest resources and that will rely on our success in a fundraising arena that is already brutal and forecast to become ever more difficult. With this in mind, we're working hard on imaginative new strategies to increase income generation and fundraising success with the goal of a sustainable funding base that can secure our support services for as long as they're needed.



**Trustees' Annual Report**Year ended 31 March 2024

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**Financial Review**

Income for the year was £178,841 principally from grants with smaller contributions from donations and income from charitable activities. With expenditure of £212,164 Trellis had a deficit for the year of £33,323. The deficit was funded from reserves brought forward at the start of the year which resulted in Trellis holding, at the 31 March 2024, total funds of £138,523. Of the total funds held £53,738 are restricted funds which will be spent in the coming financial year as specified by the donors, and £84,785 are unrestricted funds which can be spent at the discretion of the trustees. The unrestricted funds include a designated fund of £11,667 for future developments, see note 4.3.

Trellis previously operated a reserves policy that requires us to hold reserves sufficient to settle all our major liabilities plus running costs for between three to nine months, however with the current reduction in our Scottish government funding we are appealing to many more other funders and believe that we can reduce our policy to that of holding reserves sufficient to settle all our major liabilities plus running costs for between one and six months which shall still give us time to secure alternative funding or wind up in an orderly manner with minimal disruption to beneficiaries and funders. 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 which we estimate to be £45,000.

The reserves consist of the unrestricted funds less the value of designated funds and tangible assets not freely available to be spent. At 31 March 2024 the reserves held were £71,723, equivalent to our major liabilities plus 1 months' running costs, which means we had met our target for reserves.

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 September 2024 and signed on their behalf by:



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Charles Carnegie - Treasurer

## **Trellis Scotland**

### **Independent Examiner's Report**

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I report on the financial statements of Trellis Scotland for the year ended 31 March 2024 which are set out on pages 11 to 20.

#### **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  
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Date: 7/10/24

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

Year ended 31 March 2024

	<b>Note</b>	<b>General Funds</b>	<b>Restricted Funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
		£	£	£	£
<b>Income from:</b>					
Donations		5,130	-	5,130	33,183
Grants	5	37,000	116,750	153,750	72,750
Bank interest		1,300	-	1,300	423
Charitable activities	6	18,661	-	18,661	4,208
Total income		<u>62,091</u>	<u>116,750</u>	<u>178,841</u>	<u>110,564</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>114,414</u>	<u>97,750</u>	<u>212,164</u>	<u>197,065</u>
Total expenditure		<u>114,414</u>	<u>97,750</u>	<u>212,164</u>	<u>197,065</u>
<b>Net income/(expenditure) &amp; Net movement in funds</b>					
		<u>(52,323)</u>	<u>19,000</u>	<u>(33,323)</u>	<u>(86,501)</u>
<b>Reconciliation of Funds</b>					
Funds brought forward		137,108	34,738	171,846	258,347
Net movement in funds		<u>(52,323)</u>	<u>19,000</u>	<u>(33,323)</u>	<u>(86,501)</u>
Funds carried forward		<u>84,785</u>	<u>53,738</u>	<u>138,523</u>	<u>171,846</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 20 form an integral part of these accounts.



**Balance Sheet**

At 31 March 2024

	Note	General Funds	Restricted Funds	2024 Total	2023 Total
<b>Fixed Assets</b>		£	£	£	£
Tangible assets	8	1,395	-	1,395	2,107
<b>Current Assets</b>					
Debtors	9	2,113	10,000	12,113	25
Prepayments	10	586	-	586	364
Cash at bank & in hand		90,178	43,738	133,916	172,457
Total current assets		92,877	53,738	146,615	172,846
<b>Current Liabilities</b>					
Creditors	11	8,895	-	8,895	2,497
Accruals	12	592	-	592	610
Total current liabilities		9,487	-	9,487	3,107
<b>Net current assets</b>		83,390	53,738	137,128	169,739
<b>Net assets</b>		84,785	53,738	138,523	171,846
<b>Funds of the Charity</b>					
General funds				73,118	100,441
Designated funds				11,667	36,667
Restricted funds				53,738	34,738
Total Funds				138,523	171,846

The directors confirm that for the financial period ended 31 March 2024: -

- 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 10. 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 20 form an integral part of these accounts.

Approved by the trustees on 6 September 2024 and signed on their behalf by:



Charles Carnegie - Treasurer

## Notes to the Financial Statements

Year ended 31 March 2024

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### 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) (2<sup>nd</sup> 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 2024

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(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 reducing balance 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 (2023: Nil).

(b) Out of pocket expenses totaling £15 were reimbursed to 3 trustees (2023: Nil).



**Notes to the Financial Statements**

Year ended 31 March 2024

**4. Funds of the Charity****4.1 Restricted Funds**

Trellis operated or held a number funds during the year with income and expenditure restricted to:

- Trellis advice and Support Services - funded by the Scottish Government
- Grow-you-own initiatives and the improvement of the support and resources provided by Trellis - funded by the Scottish Government
- Improving gardening provision in care homes – funded by Scotland's Garden Trust
- General costs but not; endowment appeals, building up reserves, paying off loans, feasibility studies, staff redundancies & insolvency costs - funded by The Garfield Weston Foundation
- Delivery of main service activities – funded by The Albert Hunt Trust
- Core costs in Perth and Kinross – funded by the Gannochy Trust
- Work delivered in Fife – funded by the Miss A.M. Pilkington Trust
- A pilot prison project – funded by The Austin and Hope Pilkington Trust
- Fieldworker costs funded by Walker-Shoolbraid Charitable Trust & Hugh Fraser Foundation
- Work in North of Scotland & Trellis's central services – funded by The Barrack Trust
- Work in Tayside – funded by the Alexander Moncur Trust
- Staff and Field worker costs and workshop resources – funded by The Stafford Trust

**4.2 Movement in Funds**

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
<b>Restricted Funds</b>					
Trellis advice and support services	-	36,750	36,750	-	-
Grow-you-own initiatives	-	30,000	30,000	-	-
To improve gardening provision in care homes	33,738	-	-	-	33,738
General costs	-	20,000	-	-	20,000
Delivery of main service activities	-	1,500	1,500	-	-
Support services in Perth and Kinross	-	12,500	12,500	-	-
Work in Fife	-	1,000	1,000	-	-
The Prison Project	-	1,000	1,000	-	-
Fieldworker costs	1,000	3,000	4,000	-	-
Work in North of Scotland & Central services	-	1,000	1,000	-	-
Work in Tayside	-	5,000	5,000	-	-
Staff and Field worker costs and workshop resources	-	5,000	5,000	-	-
<b>Total restricted funds</b>	<b>34,738</b>	<b>116,750</b>	<b>97,750</b>	<b>-</b>	<b>53,738</b>

**Notes to the Financial Statements**

Year ended 31 March 2024

Movement in Funds cont.	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Designated funds	36,667	-	25,000	-	11,667
General funds	100,441	62,091	89,414	-	73,118
<b>Total funds</b>	<b>171,846</b>	<b>178,841</b>	<b>212,164</b>	<b>-</b>	<b>138,523</b>

**4.3 Designated funds**

The charity trustees had 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 2024 the designated fund held £11,667. It is anticipated that the designated funds will be spent over the next two to three years.

**5. Grants**

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
The Scottish Government	-	66,750	66,750	69,750
The Garfield Weston Foundation	-	20,000	20,000	-
The Gannochy Trust	-	12,500	12,500	-
The Peoples Postcode Lottery	15,000	-	15,000	-
ANON	12,000	-	12,000	-
The Guttridge Family Foundation	5,000	-	5,000	-
The Stafford Trust	-	5,000	5,000	-
Alexander Moncur Trust	-	5,000	5,000	-
The Hugh Fraser Foundation	-	3,000	3,000	-
The Meikle Foundation	2,000	-	2,000	-
Souter Charitable Trust	2,000	-	2,000	-
The Albert Hunt Trust	-	1,500	1,500	-
The Austin and Hope Pilkington Trust	-	1,000	1,000	-
The Barrack Trust	-	1,000	1,000	-
Miss A M Pilkington Charitable Trust	-	1,000	1,000	1,000
W M Mann Trust	1,000	-	1,000	-
The Walker Shoolbraid Charitable Trust	-	-	-	1,000
Baillie Gifford	-	-	-	1,000
<b>Total</b>	<b>37,000</b>	<b>116,750</b>	<b>153,750</b>	<b>72,750</b>

\*All 2023 grants were restricted.

**Notes to the Financial Statements**

Year ended 31 March 2024

**6. Income from charitable activities**

	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>
Conference	7,530	-
Training	6,716	1,574
Publications	2,011	1,522
Consultancy	2,000	704
Other	404	408
<b>Total</b>	<b>18,661</b>	<b>4,208</b>

**7. Expenditure on charitable activities**

	<b>Note</b>	<b>2024 Total</b>	<b>2023 Total</b>
		<b>£</b>	<b>£</b>
<u>Direct delivery costs</u>			
Staff costs	13	146,494	143,858
Bank & Agency Fees		544	221
Staff & Board Expenses		5,277	3,535
Staff & Board training		664	291
Freelance & Volunteer expenses		5,660	4,856
Promotional activity		11,334	7,289
Training		834	-
Meetings and network events		6,720	3,120
<b>Sub-total</b>		<b>177,527</b>	<b>163,170</b>
<u>Support costs</u>			
IT website and telephone		14,598	13,540
Office rental & maintenance		5,160	4,653
Postage, printing & stationery		1,801	1,040
Fees		10,328	8,240
Publications		127	4,009
Depreciation		711	1,038
Insurance		782	738
IE Fee		592	637
Office equipment		538	-
<b>Sub-total</b>		<b>34,637</b>	<b>33,895</b>
<b>Total</b>		<b>212,164</b>	<b>197,065</b>



**Notes to the Financial Statements**

Year ended 31 March 2024

**8. Tangible Assets**

	Office furniture & equipment
<b>Cost</b>	<b>£</b>
At 1 April 2023	8,858
Additions	-
At 31 March 2024	8,858
<b>Depreciation</b>	
At 1 April 2023	6,752
Charge for the year	711
At 31 March 2024	7,463
<b>Net book value</b>	
At 31 March 2024	1,395
At 1 April 2023	2,106

**9. Debtors**

	2024 Total	2023 Total
	£	£
Trade debtors	113	25
The Scottish Government	10,000	-
The Meikle Foundation	2,000	-
Total	12,113	25

**10. Prepayments**

	2024 Total	2023 Total
	£	£
Insurance	586	364
Total	586	364

**11. Creditors**

	2024 Total	2023 Total
	£	£
HMRC	2,515	2,435
Other creditors	6,380	62
Total	8,895	2,497

**Notes to the Financial Statements**

Year ended 31 March 2024

**12. Accruals**

	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>
Preparation of accounts	296	305
Independent examination	296	305
<b>Total</b>	<b>592</b>	<b>610</b>

**13. Staff Costs**

	<b>2024 Total</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>
Salaries	133,860	131,449
Employers NI	5,941	5,836
Employers Pension	6,693	6,573
<b>Total</b>	<b>146,494</b>	<b>143,858</b>

Trellis employed a monthly average of 6 staff (2023: 6), 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 £6,693.

**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 2023**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>
	<b>£</b>	<b>£</b>
<b>Income from:</b>		
Donations	8,183	25,000
Grants	-	72,750
Bank interest	423	-
Charitable activities	4,208	-
<b>Total income</b>	<b>12,814</b>	<b>97,750</b>
<b>Expenditure on:</b>		
Charitable activities	43,409	153,656
<b>Total expenditure</b>	<b>43,409</b>	<b>153,656</b>
<b>Net income/(expenditure)</b>	<b>(30,595)</b>	<b>(55,906)</b>
Transfers	964	(964)
<b>Net movement in funds</b>	<b>(29,631)</b>	<b>(56,870)</b>
<b>Reconciliation of Funds</b>		
Funds brought forward	166,739	91,608
<b>Funds carried forward</b>	<b>137,108</b>	<b>34,738</b>

**Notes to the Financial Statements**

Year ended 31 March 2024

**14.2 Balance Sheet at 31 March 2023****Fixed Assets**

Tangible assets

Unrestricted Funds	Restricted Funds
£	£
2,107	-

**Current Assets**

Debtors

25

-

Prepayments

-

364

Cash at bank &amp; in hand

137,473

34,984

Total current assets

137,498

35,348

**Current Liabilities**

Creditors

2,497

-

Accruals

-

610

Total current liabilities

2,497

610

**Net current assets**

135,001

34,738

**Net assets**

137,108

34,738

**14.3 Funds of the charity 2022/23**

	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
<b>Restricted Funds</b>					
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 in 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
<b>Total restricted funds</b>	<b>91,608</b>	<b>97,750</b>	<b>153,656</b>	<b>(964)</b>	<b>34,738</b>
<b>Designated funds</b>	<b>50,000</b>	<b>-</b>	<b>13,333</b>	<b>-</b>	<b>36,667</b>
<b>General funds</b>	<b>116,739</b>	<b>12,814</b>	<b>30,076</b>	<b>964</b>	<b>100,441</b>
<b>Total funds</b>	<b>258,347</b>	<b>110,564</b>	<b>197,065</b>	<b>-</b>	<b>171,846</b>