

Charity Registration No. SC039334 (Scotland)

Company Registration No. SC337234 (Scotland)

GREEN ROUTES STIRLING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

TUESDAY



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COMPANIES HOUSE

GREEN ROUTES STIRLING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Peter Williams Patrick Callaghan Gillian Forster Liz Coleman Kathleen Tracey Storr Margaret Miller Katherine Margaret Lamb Roberta Lesley Downes Joyce Kelly
Secretary	Patrick Callaghan
Charity number (Scotland)	SC039334
Company number	SC337234
Registered office	The Walled Garden Gartmore House Gartmore Stirling FK8 3RS
Independent examiner	French Duncan LLP Macfarlane Gray House Castlecraig Business Park Springbank Road Stirling Scotland FK7 7WT

GREEN ROUTES STIRLING

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GREEN ROUTES STIRLING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

The trustees who are also directors of the charity for the purposes of the company law, present their report with the financial statements of the charity for the year ended 31 March 2019. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2015) as amended by update Bulletin 1"

Objectives and activities

Charitable Purposes

The objects of Green Routes are:

1. The advancement of education and training for people with learning disabilities and others disadvantaged in the labour market.
2. The development of employment opportunities for people with learning disabilities and others disadvantaged in the labour market.
3. The advancement of sustainable development.

Green Routes was initially established as an unincorporated association on 5th July 2007 and was registered as a company on 5th February 2008 and as a charity in March 2008.

Following an extensive search for suitable premises the walled garden at Gartmore House was identified and a lease for the use of the garden for ten years was agreed in July 2008. A lease for a further five years was agreed effective until 31st October 2022.

Achievements and performance

Green Routes has continued its development in the financial year 2018 -2019 in accordance with our business plan drawn up in 2011.

Green Routes established objectives for the reporting period are presented under the following headings:

1. Development of the infrastructure - land and buildings

The development of the garden in the previous years has been consolidated. A further greenhouse has been erected. Heated propagators have been installed in one of the poly-tunnels and another raised bed has been constructed in the lower garden. An area has been cleared and planted with flowers as a cutting-garden. Two storage sheds have been constructed.

2. Planting, harvesting and selling crops

In the garden at Green Routes a variety of vegetables, flowers and herbs was sown and cultivated. Bedding plants grown from plug plants were raised in the poly-tunnels. Produce was sold at Gartmore Community shop, Trossachs Area Services and at local events. Bedding plants were supplied to Strathard Community Council for displays in the villages and to Gartmore House.

3. Supported volunteering, training and links with schools and colleges

Green Routes again secured a service-level agreement with Stirling Council in April 2017 to offer both training and supported volunteer placements. Clackmannan Council, Glasgow Council and three local High Schools also took up placements. The number of young people attending weekly has remained around 50 with students leaving being replaced by new students.

GREEN ROUTES STIRLING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

Achievements this year have included the following:

1. Four students gained the Royal Caledonian Horticulture Society Grow and Learn 1 Award and three students gained their Grow and Learn 2 award and were presented with their awards at a ceremony in October.
2. Eleven students are working towards a Grow and Learn 2 Award and a further eight students are working towards a Grow and Learn 1 Award.
3. Eleven students are on our Routes to Work project and have been supported in work placements at a local cafe, farm, supermarket, local community shop, garden centre, local golf course, holiday cabins and in Gartmore House kitchen, reception, housekeeping and grounds. One student continues in part time employment supported by the Employability Manager
4. Several students are participating in bee-keeping workshops within the Garden. Several students are following the Lantra animal husbandry course.
5. Six students are members of the Student Council Committee and help to steer the development of the Garden and ensure students' ideas are represented.

All participants progressed in social skills, confidence, independent working, team working and writing skills. This was evidenced by students and volunteers being able to stand up and share information on forthcoming events, and six gave photographic presentations at the Green Routes AGM.

Students participate in outreach work and publicity days, travel independently, use mobile phones, access the local shop and make decisions about their future. This progression is recorded in the individual portfolios.

4. Development of the organisation - membership, meetings, volunteering and local community links

The membership of Green Routes stands at 24. A core group of 16 volunteers work with our students throughout the week and our Volunteer Sundays are well-attended with themed activities attracting families. The Development Manager maintained links with local organisations through talks and participation in local events. Links were maintained with the Rural CAP, Forth Valley College, Gartmore Horticultural Society and Forth Environmental Link.

5. Finance and Funding

Grants from Foundation Scotland, Caledonian Challenge and Percy Bilton totalled £6,380, an increase on 17-18 grant income but still insignificant compared to fee income. Fees from Stirling, Clackmannan and Glasgow Councils, together with self direct payments again accounted for 94% of income. Thanks to determined efforts by Admin staff along with more robust credit chasing being put in place, as reported last year, fee sums outstanding were reduced by £14,624 to £2,608 at 18-19 year end.

Many costs were reduced for 18-19, but as forecast in the Financial Review last year, the implementation of the new rental agreement had an upward effect on costs, balancing off to give, overall, a small increase of £223, compared to a slight decrease in income of £13,884. Net movement in funds remained positive albeit reduced by some 40%.

6. Registration with Care Inspectorate and liaison with local Councils (as potential purchasers of services)

Green Routes achieved Care Inspectorate registration in February 2011 and continues to meet the high standards expected. Green Routes is an approved provider with Stirling Council. Stirling Council has rated our Service Outcomes and Service levels, "Very Good". The Care inspectorate has rated our Service "5 Very Good".

GREEN ROUTES STIRLING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

Financial review

Principal funding sources

Fees for service provision is the only major funding source this year. The figure for fee income, although showing a slight decrease reflecting a few less student hours, remained steady at 94% of income.

Reserves policy

Balance Sheet totals were £327,872 made up of £322,278 unrestricted and £5,594 restricted funding.

Bank balance and cash in hand totalled £273,395, compared with £259,139 in 17-18.

The first aim of the Reserve Policy remains the reduction of the risk of any possible harm of wellbeing of our vulnerable students, in so far as it is in our control. The continuity of service is dependant on specialist staff, volunteers, and suitable premises which are sustainable in the long term.

The reserves allow for the unexpected need for additional staffing should the situation arise and for providing such premises.

The Board further considers that 6 months operational costs should be reserved to reduce the risk of disruption to their service through periods of financial uncertainty and allow, if necessary, students to move onto other services with as little disruption as possible. The reserves will be built up from unrestricted income.

Structure, governance and management

Governing document

Green Routes Stirling is a charitable incorporated association and the purposes and administration arrangements are set out in the Memorandum and Articles of Association. It constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985.

Recruitment and appointment of directors

The directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Memorandum and Articles of Association there shall be no more than twelve directors. Members at the annual general meeting elect directors and one third stand down each year. Directors standing down are eligible for re-election.

Organisational structure

Green Routes Stirling has a Board of Directors of up to twelve members who meet every month and are responsible for the strategic direction and policy of the charity. The Development Manager is a member of the Board of Directors.

During the period of this report the work of the charity was entirely undertaken by the Board of Directors, the Operations Manager, Horticultural Tutors, part-time Employability Manager, part-time Admin Assistant, part-time sessional staff and volunteers.

Induction and training of new directors

Newly elected directors will receive an induction pack to familiarise themselves with the work of the organisation, its policies and practices and current financial position.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Peter Williams

Patrick Callaghan

Gillian Forster

Liz Coleman

Kathleen Tracey Storr

Margaret Miller

Katherine Margaret Lamb

Roberta Lesley Downes

Joyce Kelly

GREEN ROUTES STIRLING

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

The Trustees report was approved by the Board of Trustees.



Peter Williams

Trustee

Dated: 21/10/19

GREEN ROUTES STIRLING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GREEN ROUTES STIRLING

I report on the financial statements of the Charity for the year ended 31 March 2019, which are set out on pages 6 to 17.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of Green Routes Stirling for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



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FK7 7WT
Scotland

Dated: 1/Nov/2019

GREEN ROUTES STIRLING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income and endowments from:</u>					
Donations and legacies	2	2,697	6,380	9,077	3,652
Charitable activities	3	240,327	-	240,327	253,482
Other trading activities	4	2,540	-	2,540	2,253
Investments	5	2,019	-	2,019	1,460
Other income	6	-	-	-	7,000
Total income		247,583	6,380	253,963	267,847
<u>Expenditure on:</u>					
Raising funds	7	3,770	348	4,118	5,115
Charitable activities	8	221,544	9,886	231,430	230,656
Total resources expended		225,314	10,234	235,548	235,771
Net income/(expenditure) for the year/ Net movement in funds		22,269	(3,854)	18,415	32,076
Fund balances at 1 April 2018		300,009	9,448	309,457	277,381
Fund balances at 31 March 2019		322,278	5,594	327,872	309,457

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure 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.

GREEN ROUTES STIRLING

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Intangible assets	11		26,875		-
Tangible assets	12		21,705		33,853
			<u>48,580</u>		<u>33,853</u>
Current assets					
Debtors	13	8,957		18,941	
Cash at bank and in hand		273,395		259,139	
		<u>282,352</u>		<u>278,080</u>	
Creditors: amounts falling due within one year	14	(3,060)		(2,476)	
Net current assets			279,292		275,604
Total assets less current liabilities			<u>327,872</u>		<u>309,457</u>
Income funds					
Restricted funds	16	5,594		9,448	
Unrestricted funds		322,278		300,009	
		<u>327,872</u>		<u>309,457</u>	


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019.

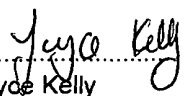
The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 31/03/19


Peter Williams
Trustee


Joyce Kelly
Trustee

Company Registration No. SC337234

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Charity information

Green Routes Stirling is a private company limited by guarantee incorporated in Scotland. The registered office is The Walled Garden, Gartmore House, Gartmore, Stirling, FK8 3RS.

1.1 Accounting convention

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 2015)' updated by Bulletin 1, Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

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.

1.5 Resources expended

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.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Lease Premium	over the term of the lease
---------------	----------------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	25% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

The charity is not registered for VAT and therefore resources expended include irrecoverable input VAT.

1.10 Retirement benefits

The company operates NEST pensions under auto enrolment legislation and also contributes to a personal pension plan for a member of staff.

1.11 Volunteers

A core group of 17 volunteers work with our students throughout the week and assist with the Volunteer Sundays and themed activities. This has not been accounted for as the value cannot be measured reliably.

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Donations and gifts	2,632	-	2,632	2,758
Membership subscriptions	65	-	65	105
Grants received	-	6,380	6,380	789
	<u>2,697</u>	<u>6,380</u>	<u>9,077</u>	<u>3,652</u>
For the year ended 31 March 2018	<u>2,863</u>	<u>789</u>		<u>3,652</u>
Grants receivable for core activities				
Gannochy Trust	-	-	-	439
Caledonian Challenge	-	100	100	100
Foundation Scotland	-	2,872	2,872	-
Action Earth	-	-	-	250
Percy Bilton	-	3,408	3,408	-
	<u>-</u>	<u>6,380</u>	<u>6,380</u>	<u>789</u>

3 Charitable activities

	2019	2018
	£	£
Fees for charitable activities	238,603	252,262
Fundraising events	805	400
Sundries	919	820
	<u>240,327</u>	<u>253,482</u>
Analysis by fund		
Unrestricted funds	<u>240,327</u>	
For the year ended 31 March 2018		
Unrestricted funds	<u>253,482</u>	<u>253,482</u>

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

4 Other trading activities

	2019	2018
	£	£
Plant sales	2,540	2,253
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Total
	2019	2018
	£	£
Interest receivable	2,019	1,460
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Total
	2019	2018
	£	£
Net gain on disposal of tangible fixed assets	-	7,000
	<u> </u>	<u> </u>

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
<u>Fundraising and publicity</u>				
Volunteer expenses	1,336	348	1,684	2,047
Fundraising expenses	2,434	-	2,434	3,068
	<u>3,770</u>	<u>348</u>	<u>4,118</u>	<u>5,115</u>
Fundraising and publicity	3,770	348	4,118	5,115
	<u>3,770</u>	<u>348</u>	<u>4,118</u>	<u>5,115</u>
For the year ended 31 March 2018				
Fundraising and publicity	<u>5,115</u>	<u>-</u>		<u>5,115</u>

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

8 Charitable activities

	General 2019 £	General 2018 £
Staff costs	160,235	166,748
Depreciation and impairment	26,182	15,318
Small Equipment	1,573	1,484
Rent & Utilities	7,428	3,023
Insurance	2,672	1,848
Telephone	2,164	1,126
Postage, stationery and computer	1,988	1,418
Sundries and training	3,023	2,059
Plants	2,072	3,105
Garden consumables	3,381	5,833
Building materials/fencing	1,152	13,412
Hire of equipment	4,009	4,180
BCTV membership	237	38
Livestock	2,589	3,279
Equipment repairs	342	1,154
Mileage and mini bus expenses	1,838	3,126
	<u>220,885</u>	<u>227,151</u>
Share of support costs (see note 9)	8,445	1,199
Share of governance costs (see note 9)	2,100	2,306
	<u>231,430</u>	<u>230,656</u>
Analysis by fund		
Unrestricted funds	221,544	208,006
Restricted funds	9,886	22,650
	<u>231,430</u>	<u>230,656</u>
For the year ended 31 March 2018		
Unrestricted funds	208,006	
Restricted funds	22,650	
	<u>230,656</u>	

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

9 Support costs	Support costs	Governance costs	2019	2018
	£	£	£	£
Legal & professional	8,445	-	8,445	1,199
Independent examination	-	2,100	2,100	2,306
	<u>8,445</u>	<u>2,100</u>	<u>10,545</u>	<u>3,505</u>
Analysed between Charitable activities	<u>8,445</u>	<u>2,100</u>	<u>10,545</u>	<u>3,505</u>

10 Employees

Employment costs	2019	2018
	£	£
Wages and salaries	145,791	151,395
Social security costs	7,967	8,623
Other pension costs	6,477	6,730
	<u>160,235</u>	<u>166,748</u>

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

Included in employee wages are the following amounts relating to trustees:

	2019	2018
	£	£
Trustees salaries	33,825	31,167
Trustees social security	2,629	2,387
Trustees pension contributions	<u>1,680</u>	<u>1,547</u>
Total	38,134	35,101

A salary was paid to Gillian Forster during the year under the provision of the charity governing document.

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

11 Intangible fixed assets

	Lease Premium £
Cost	
At 1 April 2018	-
Additions - separately acquired	37,500
	<u>37,500</u>
At 31 March 2019	37,500
	<u>37,500</u>
Amortisation and impairment	
At 1 April 2018	-
Amortisation charged for the year	10,625
	<u>10,625</u>
At 31 March 2019	10,625
	<u>10,625</u>
Carrying amount	
At 31 March 2019	26,875
	<u>26,875</u>
At 31 March 2018	-
	<u>-</u>

12 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2018	46,480	33,413	79,893
Additions	3,408	-	3,408
	<u>49,888</u>	<u>33,413</u>	<u>83,301</u>
At 31 March 2019	49,888	33,413	83,301
	<u>49,888</u>	<u>33,413</u>	<u>83,301</u>
Depreciation and impairment			
At 1 April 2018	37,236	8,803	46,039
Depreciation charged in the year	7,354	8,203	15,557
	<u>44,590</u>	<u>17,006</u>	<u>61,596</u>
At 31 March 2019	44,590	17,006	61,596
	<u>44,590</u>	<u>17,006</u>	<u>61,596</u>
Carrying amount			
At 31 March 2019	5,298	16,407	21,705
	<u>5,298</u>	<u>16,407</u>	<u>21,705</u>
At 31 March 2018	9,243	24,610	33,853
	<u>9,243</u>	<u>24,610</u>	<u>33,853</u>

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

13 Debtors

	2019	2018
Amounts falling due within one year:	£	£
Trade debtors	2,608	17,232
Prepayments and accrued income	6,349	1,709
	<u>8,957</u>	<u>18,941</u>

14 Creditors: amounts falling due within one year

	2019	2018
	£	£
Deferred grants	-	100
Trade creditors	-	2,100
Accruals and deferred income	3,060	276
	<u>3,060</u>	<u>2,476</u>

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of pension schemes was £6,477 (2018 - £6,730).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1	Movement in funds		Balance at 31
	April 2018	Incoming	Resources	March 2019
	£	resources	expended	£
		£	£	
Foundation Scotland	270	2,872	(1,006)	2,136
Discovery Foundation	1,262	-	(1,262)	-
Waitrose	7,781	-	(6,925)	856
Co-op Rainwater	135	-	(88)	47
Caledonian	-	100	(100)	-
Percy Billington	-	3,408	(853)	2,555
	<u>9,448</u>	<u>6,380</u>	<u>(10,234)</u>	<u>5,594</u>

Co-op Rainwater - Restricted to the purchase of anything related to rainwater recovery

Discovery Foundation - Restricted to the payment of numeracy tutor

Foundation Scotland - Restricted to the purchase of IT to aid literacy and numeracy education

Waitrose - Payment of employability staff salaries

Percy Billington - Restricted to the purchase of garden machinery

GREEN ROUTES STIRLING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

16 Restricted funds

(Continued)

17 Analysis of net assets between funds

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Intangible fixed assets	26,875	-	26,875	-
Tangible assets	17,936	3,769	21,705	33,853
Current assets/(liabilities)	277,467	1,825	279,292	275,604
	<u>322,278</u>	<u>5,594</u>	<u>327,872</u>	<u>309,457</u>