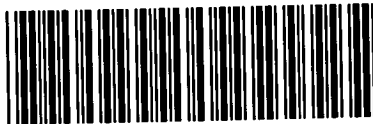


Charity Registration No. SC039334 (Scotland)

Company Registration No. SC337234 (Scotland)

**GREEN ROUTES STIRLING**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

TUESDAY



\*S98S2B8X\*

SCT

07/07/2020

#39

COMPANIES HOUSE

# GREEN ROUTES STIRLING

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Peter Williams  
Patrick Callaghan  
Gillian Forster  
Liz Coleman  
Kathleen Tracey Storr  
Margaret Miller  
Roberta Lesley Downes  
Joyce Kelly  
John Marsh

(Appointed 5 October  
2019)

**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**

## **CONTENTS**

---

	<b>Page</b>
Trustees report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

---

# **GREEN ROUTES STIRLING**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2020**

---

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

##### **Charitable Purposes**

The objectives 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 2019 - 2020 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. Animal housing has been constructed. An additional greenhouse has been erected. Heaters installed in existing green house. Willow hurdles were constructed for the show garden and will be used as animal fencing.

##### **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. Students were involved in the planning for a show garden to be entered in the Scottish Garden Show. Plants from different eras were researched and seeds sown and planted.

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

Green Routes again secured a service-level agreement with Stirling Council in April 2019 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 those leaving being replaced by new students.

# **GREEN ROUTES STIRLING**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2020**

---

**Achievements this year have included the following:**

1. Eleven students are working towards a Grow and Learn 2 Award and eight students are working towards a Grow and Learn 1 Award.
2. Eleven students are on our Routes to Work project and have been supported in work placements at a local cafe, farms, supermarket, local community shop, garden centre, local golf course, holiday cabins and in Gartmore House kitchen, reception, housekeeping and grounds. Further work placements have been sourced including a local trekking centre and Christmas tree farm. One student continues in part time employment supported by the Employability Manager.
3. Several students are participating in bee-keeping workshops within the Garden. Several students are following the Lantra animal husbandry course. Students are involved in the care of the sheep, lambs, pigs, piglets and poultry.
4. 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 at the AGM and other local events. Two students presented findings from their creative research work with Rachel Clive (University of Glasgow) at Scotland's Flood Risk Management Conference in Glasgow at the end of January 2020.

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 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 and members of the local community. 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**

There was no grant funding in this financial year with fees remaining broadly as last year and accounting for over 96% of income. Although debtors appears to have increased again, it is mainly due to timing differences between the 2 financial years whereby an extra month from the main fee provider has been accounted in this financial year but not yet paid. Overall income was slightly reduced by around 2% with the reduction in grants being slightly offset by an increase in plant sales. Overall costs reduced by around 11% largely due to decreased staffing and small equipment costs, although this was offset by considerably higher livestock costs

#### **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 2020

---

#### Financial review

##### Reserves policy

Balance sheet totals were £367,470, made up of £2220 restricted funds and £365,250 unrestricted Bank balance and cash in hand totalled £315,623 up 15% on 2018-19.

The reserves remain high with an increase again this year. The Board have made the decision, due to constraints within the current premises that it will be necessary to find an alternative site if Green Routes is to continue to grow and increase opportunities for students as they move through our training programme.

We have therefore limited any investment in the current location which had been scheduled for this financial year and are actively looking to find new premises which are expected to require a considerable level of investment to meet the requirements of our programme going forward.

In addition to retaining reserves sufficient to enable a move to new 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.

#### 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

(Resigned 5 October 2019)

Roberta Lesley Downes

Joyce Kelly

John Marsh

(Appointed 5 October 2019)

---

## **GREEN ROUTES STIRLING**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020**

---

The Trustees report was approved by the Board of Trustees.

*P Williams*

**Peter Williams**  
Trustee  
Dated: 24 June 2020

# 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 2020, which are set out on pages 6 to 16.

### 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.



Gregory Callan CA  
French Duncan LLP  
Macfarlane Gray House  
Castlecraig Business Park  
Springbank Road  
Stirling  
FK7 7WT  
Scotland

Dated: 24 June 2020



# GREEN ROUTES STIRLING

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<b><u>Income from:</u></b>					
Donations and legacies	2	2,199	-	2,199	9,077
Charitable activities	3	240,523	-	240,523	240,327
Other trading activities	4	4,489	-	4,489	2,540
Investments	5	2,277	-	2,277	2,019
<b>Total income</b>		<b>249,488</b>	<b>-</b>	<b>249,488</b>	<b>253,963</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	1,065	-	1,065	4,118
Charitable activities	7	205,451	3,375	208,826	231,430
<b>Total resources expended</b>		<b>206,516</b>	<b>3,375</b>	<b>209,891</b>	<b>235,548</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>42,972</b>	<b>(3,375)</b>	<b>39,597</b>	<b>18,415</b>
Fund balances at 1 April 2019		322,278	5,595	327,873	309,457
<b>Fund balances at 31 March 2020</b>		<b>365,250</b>	<b>2,220</b>	<b>367,470</b>	<b>327,872</b>

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 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	10		19,375		26,875
Tangible assets	11		11,068		21,705
			<u>30,443</u>		<u>48,580</u>
<b>Current assets</b>					
Debtors	12	23,564		8,957	
Cash at bank and in hand		315,623		273,395	
		<u>339,187</u>		<u>282,352</u>	
<b>Creditors: amounts falling due within one year</b>	13	(2,160)		(3,060)	
<b>Net current assets</b>			<u>337,027</u>		<u>279,292</u>
<b>Total assets less current liabilities</b>			<u>367,470</u>		<u>327,872</u>
<b>Income funds</b>					
Restricted funds	15		2,220		5,594
Unrestricted funds			365,250		322,278
			<u>367,470</u>		<u>327,872</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 2020.

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 24 June 2020

Peter Williams  
Trustee



Joyce Kelly  
Trustee



Company Registration No. SC337234

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

---

### 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 have been prepared in accordance with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

#### 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.

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

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

---

**1 Accounting policies** (Continued)

**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 2020

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Donations and gifts	2,114	-	2,114	2,632
Membership subscriptions	85	-	85	65
Grants received	-	-	-	6,380
	<u>2,199</u>	<u>-</u>	<u>2,199</u>	<u>9,077</u>
<b>For the year ended 31 March 2019</b>	<u><u>2,697</u></u>	<u><u>6,380</u></u>		<u><u>9,077</u></u>
<b>Grants receivable for core activities</b>				
Caledonian Challenge	-	-	-	100
Foundation Scotland	-	-	-	2,872
Percy Bilton	-	-	-	3,408
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,380</u>

### 3 Charitable activities

	2019 £	2019 £
Fees for charitable activities	240,218	238,603
Fundraising events	-	805
Sundries	305	919
	<u>240,523</u>	<u>240,327</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>240,523</u>	
<b>For the year ended 31 March 2019</b>		
Unrestricted funds	<u>240,327</u>	<u>240,327</u>

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

---

### 4 Other trading activities

	2020	2019
	£	£
Plant sales	<u>4,489</u>	<u>2,540</u>

### 5 Investments

	Unrestricted funds	Total
	2020	2019
	£	£
Interest receivable	<u>2,277</u>	<u>2,019</u>

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

---

### 6 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
<u>Fundraising and publicity</u>				
Volunteer expenses	840	-	840	1,684
Fundraising expenses	225	-	225	2,434
	<u>1,065</u>	<u>-</u>	<u>1,065</u>	<u>4,118</u>
Fundraising and publicity	1,065	-	1,065	4,118
	<u>1,065</u>	<u>-</u>	<u>1,065</u>	<u>4,118</u>
<b>For the year ended 31 March 2019</b>				
Fundraising and publicity	<u>3,770</u>	<u>348</u>		<u>4,118</u>

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 7 Charitable activities

	General 2020 £	General 2019 £
Staff costs	153,703	160,235
Depreciation and impairment	18,136	26,182
Small Equipment	426	1,573
Rent & Utilities	9,753	7,428
Insurance	2,313	2,672
Telephone	1,599	2,164
Postage, stationery and computer	441	1,988
Sundries and training	1,042	3,023
Plants	756	2,072
Garden consumables	3,963	3,381
Building materials/fencing	289	1,152
Hire of equipment	4,229	4,009
BCTV membership	-	237
Livestock	6,214	2,589
Equipment repairs	633	342
Mileage and mini bus expenses	1,829	1,838
	<u>205,326</u>	<u>220,885</u>
Share of support costs (see note 8)	130	8,445
Share of governance costs (see note 8)	3,370	2,100
	<u>208,826</u>	<u>231,430</u>
<b>Analysis by fund</b>		
Unrestricted funds	205,451	221,544
Restricted funds	3,375	9,886
	<u>208,826</u>	<u>231,430</u>
<b>For the year ended 31 March 2019</b>		
Unrestricted funds	221,544	
Restricted funds	9,886	
	<u>231,430</u>	



# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 8 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Legal & professional	130	-	130	8,445
Independent examination	-	3,370	3,370	2,100
	<u>130</u>	<u>3,370</u>	<u>3,500</u>	<u>10,545</u>
Analysed between Charitable activities	<u>130</u>	<u>3,370</u>	<u>3,500</u>	<u>10,545</u>

### 9 Employees

Employment costs	2020	2019
	£	£
Wages and salaries	139,255	145,791
Social security costs	7,809	7,967
Other pension costs	6,639	6,477
	<u>153,703</u>	<u>160,235</u>

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

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

	2020	2019
	£	£
Trustees salaries	34,107	33,825
Trustees social security	2,640	2,629
Trustees pension contributions	<u>1,691</u>	<u>1,680</u>
Total	38,438	38,134

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 2020

### 10 Intangible fixed assets

	Lease Premium £
<b>Cost</b>	
At 1 April 2019 and 31 March 2020	37,500
<b>Amortisation and impairment</b>	
At 1 April 2019	10,625
Amortisation charged for the year	7,500
At 31 March 2020	18,125
<b>Carrying amount</b>	
At 31 March 2020	19,375
At 31 March 2019	26,875

### 11 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2019	49,888	33,413	83,301
At 31 March 2020	49,888	33,413	83,301
<b>Depreciation and impairment</b>			
At 1 April 2019	44,590	17,007	61,597
Depreciation charged in the year	2,433	8,203	10,636
At 31 March 2020	47,023	25,210	72,233
<b>Carrying amount</b>			
At 31 March 2020	2,865	8,203	11,068
At 31 March 2019	5,298	16,407	21,705

### 12 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	16,430	2,608
Prepayments and accrued income	7,134	6,349
	23,564	8,957

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 13 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	2,160	3,060

#### 14 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 £6,639 (2019 - £6,477).

#### 15 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 April 2019 £	Movement in funds Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Foundation Scotland	2,137	-	(2,047)	90
Waitrose	856	-	(429)	427
Co-op Rainwater	47	-	(47)	-
Percy Billington	2,555	-	(852)	1,703
	<u>5,595</u>	<u>-</u>	<u>(3,375)</u>	<u>2,220</u>

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

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

#### 16 Analysis of net assets between funds

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:				
Intangible fixed assets	19,375	-	19,375	26,875
Tangible assets	8,757	2,311	11,068	21,705
Current assets/(liabilities)	337,118	(91)	337,027	279,292
	<u>365,250</u>	<u>2,220</u>	<u>367,470</u>	<u>327,872</u>