

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 2021**



# GREEN ROUTES STIRLING

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Peter Williams Patrick Callaghan Gillian Forster Kathleen Tracey Storr Margaret Miller Roberta Lesley Downes Joyce Kelly John Marsh
<b>Secretary</b>	Patrick Callaghan
<b>Charity number (Scotland)</b>	SC039334
<b>Company number</b>	SC337234
<b>Registered office and principal address</b>	The Walled Garden Gartmore House Gartmore Stirling FK8 3RS
<b>Independent examiner</b>	John S Anderson CA French Duncan LLP Macfarlane Gray House Castlecraig Business Park Springbank Road Scotland FK7 7WT

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# GREEN ROUTES STIRLING

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# **GREEN ROUTES STIRLING**

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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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)" (second edition - October 2019) (effective from 1 January 2019).

### **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**

Due to the Covid 19 pandemic Green Routes closed in March 2020 and briefly opened for 5 weeks on 19th October 2020 before closing again due to rising cases of Covid in the Stirling Council area on 20th November 2020. Green Routes remained closed for the remainder of the financial year. During lock down, regular contact was made with our students via email and telephone.

The Board recognised the value of our staff and all staff were furloughed on full pay. Regular contact was kept with the staff and they were involved in planning process for the reopening when the restrictions were eased in the autumn.

Achievements this year include the following:

#### **1. Development of the infrastructure – land buildings**

Layouts in polytunnels were adapted to allow the safe return of students and volunteers. Extra hand washing facilities were installed

#### **2. Planting, harvesting and selling crops**

As restriction eased during the summer of 2020 volunteers potted on bedding plants and carried out maintenance in the garden. Plants were donated to local villages

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

A small group of students that were assessed for their ability to manage social distancing and personal hygiene returned to the garden between 19th October and 20th November 2020. One school group returned during these weeks

# GREEN ROUTES STIRLING

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

### FOR THE YEAR ENDED 31 MARCH 2021

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#### **4. Development of the organisation – membership, meetings, volunteering and local community links**

Membership of Green Routes remained at 24. Volunteers worked in the garden during the easing of restrictions while following government guidance on social distancing and personal hygiene. Preparations were made for the safe return of students and layouts in polytunnels changed to allow for social distancing. Links were maintained with local businesses offering work placements

#### **Financial review**

##### **Reserves policy**

Balance sheet totals were £352,827 made up of £849 restricted funds and £351,978 unrestricted. Bank balance and cash in hand totalled £312,141 down 1% on 2019-20.

The reserves remain high with an increase again this year. The Board has 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 six 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

# GREEN ROUTES STIRLING

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

**FOR THE YEAR ENDED 31 MARCH 2021**

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Liz Coleman  
Kathleen Tracey Storr  
Margaret Miller  
Roberta Lesley Downes  
Joyce Kelly  
John Marsh

(Resigned 1 July 2020)

The Trustees report was approved by the Board of Trustees.



**Peter Williams**  
Trustee  
Dated: 29 September 2021

# GREEN ROUTES STIRLING

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREEN ROUTES STIRLING

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I report on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 5 to 15.

### **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 (as amended). 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.



John S Anderson CA  
French Duncan LLP  
Macfarlane Gray House  
Castlecraig Business Park  
Springbank Road  
Stirling  
FK7 7WT  
Scotland

Dated: 29 September 2021

# GREEN ROUTES STIRLING

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>					
Donations and legacies	2	151,978	-	151,978	2,199
Charitable activities	3	29,865	-	29,865	240,523
Other trading activities	4	643	-	643	4,489
Investments	5	2,036	-	2,036	2,277
<b>Total income</b>		<b>184,522</b>	<b>-</b>	<b>184,522</b>	<b>249,488</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	28	-	28	1,065
Charitable activities	7	197,766	1,371	199,137	208,826
<b>Total resources expended</b>		<b>197,794</b>	<b>1,371</b>	<b>199,165</b>	<b>209,891</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(13,272)</b>	<b>(1,371)</b>	<b>(14,643)</b>	<b>39,597</b>
Fund balances at 1 April 2020		365,250	2,220	367,470	327,873
<b>Fund balances at 31 March 2021</b>		<b>351,978</b>	<b>849</b>	<b>352,827</b>	<b>367,470</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 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	11		11,875		19,375
Tangible assets	12		852		11,068
			<u>12,727</u>		<u>30,443</u>
<b>Current assets</b>					
Debtors	13	30,179		23,564	
Cash at bank and in hand		312,141		315,623	
		<u>342,320</u>		<u>339,187</u>	
<b>Creditors: amounts falling due within one year</b>	14	(2,220)		(2,160)	
Net current assets			340,100		337,027
<b>Total assets less current liabilities</b>			<u>352,827</u>		<u>367,470</u>
<b>Income funds</b>					
Restricted funds	16		849		2,220
Unrestricted funds			351,978		365,250
			<u>352,827</u>		<u>367,470</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 2021.

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.

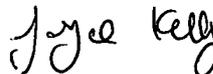
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29 September 2021

Peter Williams  
Trustee



Joyce Kelly  
Trustee



Company Registration No. SC337234

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 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 Companies Act 2006, 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)" (second edition - October 2019) (effective as of 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have reviewed the future funding and activities of the charity including the impact of Covid-19 pandemic. The charity has 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 2021

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### 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 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

#### 1.12 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 2021

### 2 Donations and legacies

	2021	2020
	£	£
Donations and gifts	2,366	2,114
Membership subscriptions	150	85
Grants received	149,462	-
	<u>151,978</u>	<u>2,199</u>
<b>Grants receivable for core activities</b>		
Other	149,462	-
	<u>149,462</u>	<u>-</u>

### 3 Charitable activities

	2021	2020
	£	£
Fees for charitable activities	29,845	240,218
Sundry income	20	305
	<u>29,865</u>	<u>240,523</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>29,865</u>	<u>240,523</u>

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Plant sales	<u>643</u>	<u>4,489</u>

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	2,036	2,277

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Volunteer expenses	28	840
Fundraising expenses	-	225
	<u>28</u>	<u>1,065</u>
Fundraising and publicity	28	1,065
	<u>28</u>	<u>1,065</u>

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

	2021	2020
	£	£
Staff costs	153,974	153,703
Depreciation and impairment	17,716	18,136
Small Equipment	939	426
Rent & Utilities	9,561	9,753
Insurance	2,496	2,313
Telephone	1,982	1,599
Postage, stationery and computer	285	441
Sundries and training	1,340	1,042
Plants	-	756
Garden consumables	255	3,963
Building materials/fencing	738	289
Hire of equipment	3,049	4,229
Livestock	1,214	6,214
Equipment repairs	429	633
Mileage and mini bus expenses	633	1,829
	<u>194,611</u>	<u>205,326</u>
Share of support costs (see note 8)	1,987	130
Share of governance costs (see note 8)	2,539	3,370
	<u>199,137</u>	<u>208,826</u>
<b>Analysis by fund</b>		
Unrestricted funds	197,766	205,451
Restricted funds	1,371	3,375
	<u>199,137</u>	<u>208,826</u>

### 8 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Legal & professional	1,987	-	1,987	130
Independent examination	-	2,539	2,539	3,370
	<u>1,987</u>	<u>2,539</u>	<u>4,526</u>	<u>3,500</u>
Analysed between Charitable activities	<u>1,987</u>	<u>2,539</u>	<u>4,526</u>	<u>3,500</u>

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 9 Trustees

One of the trustees received remuneration during the year (2020: 1). Gillian Forster's remuneration was made under the provision of the charity governing document.

Trustee remuneration was as follows:

	2021	2020
	£	£
Wages and salaries	34,671	34,107
Social security costs	2,696	2,640
Pension costs	1,691	1,691
	<u>39,058</u>	<u>38,438</u>

No trustees received other benefits or expenses during the year (2020: None).

### 10 Employees

The average monthly number of employees during the year was: 7 (2020: 9)

Employment costs	2021	2020
	£	£
Wages and salaries	140,153	139,255
Social security costs	6,856	7,809
Other pension costs	6,965	6,639
	<u>153,974</u>	<u>153,703</u>

The charity considers its key management personnel to comprise of the trustees. The total employment benefits including employer pension contributions of the key management personnel were £39,058 (2020: £38,438). No employees had employee benefits in excess of £60,000 (2020: None).

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 11 Intangible fixed assets

	Lease Premium £
<b>Cost</b>	
At 1 April 2020 and 31 March 2021	37,500
<b>Amortisation and impairment</b>	
At 1 April 2020	18,125
Amortisation charged for the year	7,500
At 31 March 2021	25,625
<b>Carrying amount</b>	
At 31 March 2021	11,875
At 31 March 2020	19,375

This relates to rental lease that runs from 01/11/17 to 31/10/22. with an annual rental lease charge of £7,500.

### 12 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2020	49,888	33,413	83,301
At 31 March 2021	49,888	33,413	83,301
<b>Depreciation and impairment</b>			
At 1 April 2020	47,023	25,210	72,233
Depreciation charged in the year	2,013	8,203	10,216
At 31 March 2021	49,036	33,413	82,449
<b>Carrying amount</b>			
At 31 March 2021	852	-	852
At 31 March 2020	2,865	8,203	11,068

### 13 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,509	16,430
Prepayments and accrued income	26,670	7,134
	30,179	23,564

# GREEN ROUTES STIRLING

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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

	2021 £	2020 £
Accruals	2,220	2,160

#### 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 £6,965 (2020 - £6,639).

#### 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 April 2019 £	Resources expended £	Balance at 1 April 2020 £	Resources expended £	Balance at 31 March 2021 £
Foundation Scotland	2,137	(2,047)	90	(90)	-
Waitrose	856	(429)	427	(427)	-
Co-op Rainwater	47	(47)	-	-	-
Percy Billington	2,555	(852)	1,703	(854)	849
	<u>5,595</u>	<u>(3,375)</u>	<u>2,220</u>	<u>(1,371)</u>	<u>849</u>

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

#### 17 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:				
Intangible fixed assets	11,875	-	11,875	19,375
Tangible assets	-	852	852	11,068
Current assets/(liabilities)	340,103	(3)	340,100	337,027
	<u>351,978</u>	<u>849</u>	<u>352,827</u>	<u>367,470</u>

# **GREEN ROUTES STIRLING**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **18 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none), apart from the transactions disclosed in note 9.