

Charity Registration No. SC046962 (Scotland)

**ABUNDANT BORDERS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 JANUARY 2019**

# ABUNDANT BORDERS

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr M Benson Ms R McArthur Mr S Straughan Mr O Roberts Ms J Haines	(Appointed 14 June 2018) (Appointed 17 July 2018) (Appointed 6 June 2018) (Appointed 5 June 2018) (Appointed 20 June 2018)
<b>Charity number (Scotland)</b>	SC046962	
<b>Principal address</b>	1 Berrybank Farm Cottages Reston Eyemouth Berwickshire TD14 5LU	
<b>Independent examiner</b>	Roseanne Bennett FCA Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	

---

# ABUNDANT BORDERS

## 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 - 14

---

# **ABUNDANT BORDERS**

## **TRUSTEES REPORT**

### **FOR THE PERIOD ENDED 30 JANUARY 2019**

---

The trustees present their report and financial statements for the period ended 30 January 2019.

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**

The charity's objects are to promote the advancement of education by training people to produce food in a sustainable and environmentally friendly way. In addition, our activities can reasonably be expected to also promote the relief of poverty, specifically food poverty, through the development of skills, including but not restricted to, food growing, preservation and cooking. Environmental protection and improvement by, for example, teaching the benefits of wildlife to food production and by creating healthy soil ecosystems. The charity promotes the use of land for recreational purposes by, for example, the creation of community gardens and other growing spaces.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator (OSCR) in deciding what activities the charity should undertake.

#### **Achievements and performance**

In 2018/19 achievements and performance were as follows:

##### **Hawick**

Abundant Borders, as a result of grant funding from National Lottery Awards for All and Postcode Lottery Trust, held two training courses based in Hawick.

Fourteen people took part in the gardening course and certificates were issued to ten of the participants. Six of the participants continue to be involved in the project, volunteering in the development of the Community Forest Garden.

Comments about the course included: "This course came at just the right moment for me. It gave me something to get up for in the morning." "I've learned a lot of useful information. Not just about gardening". "It's proved to be an awful lot more than a gardening course. For me it's come at just the right time. So many bad things are happening in the world it's good to be reminded there are lots of people of goodwill out there in the world". "Keep all these good things going to volunteer for".

The cookery course ran for one day a week over six weeks and involved 13 participants, four support workers and two volunteers. Most of the participants prior to completing the course, did not do any cooking for themselves. They enrolled on the course to get some understanding of healthy eating, portion control, recipes for simple cooking, and food handling knowledge, regarding re-heating and re-using leftovers.

By the end of the course, some participants were making food from scratch for themselves and family. They realised how much better homemade food tastes and were willing to try new recipes. The social aspect was particularly important for some and sitting down to eat with others was a novelty which they enjoyed. Those participants who had previously found it difficult to mix with others began to look forward to this part of the session. Everyone enjoyed being able to make enough to take some food home too. Participants took recipe cards of the food they had cooked, away with them.

# **ABUNDANT BORDERS**

## **TRUSTEES REPORT (CONTINUED)**

### **FOR THE PERIOD ENDED 30 JANUARY 2019**

---

One of the support workers said of the person she was supporting: "It has been an excellent opportunity for JH - she has gained confidence and now wants to volunteer further. We have really enjoyed the group and it has been an excellent opportunity. She has learned to interact better with other people and have more patience with other people".

Grant funding was provided from July to December to employ a co-ordinator to manage volunteering sessions in the Community Forest Garden. There was an average of five volunteers at each session. When asked what they enjoyed about volunteering, comments included: "meeting different people", "liked having work/enjoyed manual labour", "sense of achievement" and "teamwork and support". However, volunteers felt that the garden lacked a clear plan (which we can do something about) and complained about wasps (which is not so easy to correct).

Work at Hawick will continue in 2019/20 with the support of a new volunteer co-ordinator, funded for three years by the Big Lottery Community Fund. In addition to the supported volunteer sessions, we are developing a programme of events, some of which will run at weekends to bring families into the Community Food Garden.

#### **Ayton**

The land leased at Ayton continues to develop with the support of a small group of dedicated volunteers, and the amount of produce increasing year on year. The garden is part of a larger plot where social housing is planned within the next year. It is hoped that it will be a resource which will be used by tenants also, in the future. We will look to develop more events to engage the wider community, such as the Apple Day event in October 2018, which was a great success.

#### **Eyemouth Good Food Partnership (EGFP)**

Abundant Borders agreed to take the lead at the beginning of 2019 in taking forward the EGFP through a lead group: NHS Healthy Living Network Co-ordinator, SBC Local Area Co-ordinator (learning difficulties), Berwickshire Housing Association Community Development Officer with the owner of OBLO (restaurant) and Minister from the Eyemouth United Congregational Church to develop a wider network to promote healthy eating in Eyemouth and district. Plans are in place to provide community lunches for families during school holidays and to have emergency food parcels available through the Eyemouth United Congregational Church. The lead group will put a strategy in place to move this work forward in 2019/2020.

- **Climate Change Fund (CCF)**

Working with Sea the Change (an environmental charity based in Eyemouth), Abundant Borders was awarded £880 to carry out research into the viability of food recycling. This research is continuing, and a report will be submitted to CCF in March. It is clear from the information gathered that there is huge commitment to managing food waste better.

- **Open Space**

At the end of 2018, Abundant Borders agreed to take over the management of an allotment space in Eyemouth. The allotment had been run previously by SBC mental health team, but they were no longer able to support the project. The allotment was falling into disrepair and Abundant Borders agreed to step in. The project offers an opportunity for those experiencing mental health problems, to benefit from outdoor activity in a supportive, friendly setting. Abundant Borders will support weekly volunteer sessions to encourage people to come along and stay engaged. We were able to do this as a result of a grant of £5,000 from SCVO which will be paid at the end of the project date. It is expected that support will continue as a result of successful bids to the Big Lottery Community Fund and Robertson Trust.

# ABUNDANT BORDERS

## TRUSTEES REPORT (CONTINUED)

### FOR THE PERIOD ENDED 30 JANUARY 2019

---

#### • Governance

The trustees board decided that it would be beneficial to register the charity as a SCIO with OSCR and the process was successfully completed in January 2019. On 30 January 2019 the assets and responsibilities of the unincorporated charity, Abundant Borders (charity number SC046962 established 7 November 2016) passed in their entirety to the new Abundant Borders (SCIO), charity number SC049008. In all other respects, the governance and activities of the organisation remain unchanged.

Ros McArthur, trustee holds the position of treasurer and she meets monthly with the Chief Officer (Administration) to oversee bank and card statements and provide advice on the financial running of the charity.

#### Financial review

During the period, the charity recorded a total deficit of £30,574 at 30 January 2019 (2018: £30,573 surplus). However, this does include a donation adjustment of £12,418 to the new Abundant Borders (SCIO). Therefore, the actual operational deficit for the period totalled £18,156 and is a result of decreased income received during the period. However, majority of expenditure incurred this period related to grants and donations received in the previous period.

#### Reserves

The trustees have reviewed the charity's reserves. This review considered the nature of the income and expenditure streams, the need to match variable income with fixed commitments and the nature of the reserve. The trustees consider that the reserves held, together with funding arrangements agreed, will allow the charity to fully meet its charitable objectives.

#### Risk review

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Plans for future periods

The charity intends to continue its charitable activities in order to achieve its stated aims and objectives. Albeit under its new legal status of Abundant Borders (SCIO).

#### Public benefit

In considering the operations, achievements, performance and finances of the charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and guidance provided by OSCR.

#### Structure, governance and management

The charity is unincorporated, registered with OSCR, charity No. SC046962.

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr S Allen	(Resigned 30 June 2018)
Mr B McAllister	(Resigned 30 June 2018)
Mrs J Gray	(Resigned 17 July 2018)
Mr M Benson	(Appointed 14 June 2018)
Ms R McArthur	(Appointed 17 July 2018)
Mr S Straughan	(Appointed 6 June 2018)
Mr O Roberts	(Appointed 5 June 2018)
Lt. C Brophy-Parkin	(Appointed 26 June 2018 and resigned 31 January 2019)
Ms J Haines	(Appointed 20 June 2018)

# ABUNDANT BORDERS

## TRUSTEES REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 JANUARY 2019

---

Suitably qualified trustees are recruited from the local network of organisations, agencies and third sector groups to meet the skills and experience needs of the board, with the support of the local TSI. New trustees are approved by members at the next available meeting.

New trustees are briefed on their obligations under charity law and provided with a copy of the constitution, strategic plan and financial statements as part of an induction process.

### Statement of Trustees responsibilities

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

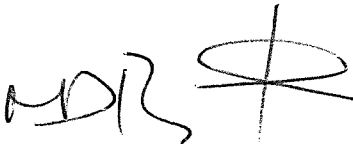
The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

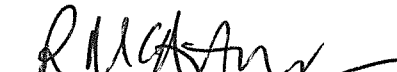
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.



Mr M Benson



Ms R McArthur

Dated: 16/6/19

# ABUNDANT BORDERS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABUNDANT BORDERS

---

I report on the financial statements of the charity for the period ended 30 January 2019, which are set out on pages 6 to 14.

### **Respective responsibilities of trustees and examiner**

The charity's trustees 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 charity's 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.



Roseanne Bennett FCA

Greaves West & Ayre  
17 Walkergate  
Berwick-upon-Tweed  
Northumberland  
TD15 1DJ

Dated: 28/6/19



## ABUNDANT BORDERS

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 JANUARY 2019

---

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	1,100	1,200	2,300	56,025
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Charitable activities	4	1,100	31,774	32,874	25,452
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		-	(30,574)	(30,574)	30,573
Fund balances at 1 April 2018		-	30,574	30,574	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 30 January 2019</b>		-	-	-	30,573
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

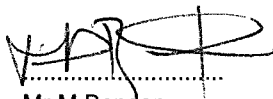
# ABUNDANT BORDERS


## BALANCE SHEET

AS AT 30 JANUARY 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	8		7,815		7,467
<b>Current assets</b>					
Debtors	10	1,099		-	
Cash at bank and in hand		4,014		24,255	
		<u>5,113</u>		<u>24,255</u>	
<b>Creditors: amounts falling due within one year</b>	11	(12,928)		(1,149)	
Net current (liabilities)/assets			(7,815)		23,106
<b>Total assets less current liabilities</b>			<u>-</u>		<u>30,573</u>
<b>Income funds</b>					
Restricted funds			-		30,573
Unrestricted funds			-		-
			<u>-</u>		<u>30,573</u>

The financial statements were approved by the Trustees on 16/6/19

  
Mr M Benson  
Trustee

  
Ms R McArthur  
Trustee

# ABUNDANT BORDERS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 30 JANUARY 2019

---

#### 1 Accounting policies

##### Charity information

Abundant Borders is an unincorporated charity, regulated by the OSCR. The charity's registered address is 1 Berrybank Farm Cottage, Reston, Eyemouth, TD14 5LU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 £.

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 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. However, attention should be drawn to Note 13 of these accounts, regarding changes to the charity structure for next year.

#### 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

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from government and other grants, whether capital grants or revenue grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

# ABUNDANT BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JANUARY 2019

---

**1 Accounting policies** **(Continued)**

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis. Costs are allocated to appropriate headings, based on the activities to which they are attributable.

**1.6 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:

Plant and equipment	15% Reducing balance
Motor vehicles	25% Reducing balance

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.

Items are capitalised at cost, where the purchase price exceeds £100.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

**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.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

# ABUNDANT BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JANUARY 2019

### 1 Accounting policies

(Continued)

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
Donations and gifts	1,100	-	1,100	387
Government grants	-	1,200	1,200	55,638
	<u>1,100</u>	<u>1,200</u>	<u>2,300</u>	<u>56,025</u>
<b>For the period ended 31 March 2018</b>	<u>1,989</u>	<u>54,036</u>		<u>56,025</u>

# ABUNDANT BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 30 JANUARY 2019

#### 4 Charitable activities

	2019	2018
	£	£
Depreciation and impairment	1,224	1,981
Cooking equipment	699	885
Gardening supplies and equipment	1,197	6,595
Training costs	6,533	10,980
Co-ordinator costs	6,607	-
Insurance	155	2,270
Travel expenses	1,834	597
Postage, stationery and advertising	1,626	1,620
Bank charges	114	164
General administration expenses	107	-
Donation to Abundant Borders (SCIO)	12,418	-
	<u>32,514</u>	<u>25,092</u>
Share of governance costs (see note 5)	360	360
	<u>32,874</u>	<u>25,452</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,100	
Restricted funds	31,774	
	<u>32,874</u>	
<b>For the period ended 31 March 2018</b>		
Unrestricted funds		1,989
Restricted funds		23,463
		<u>25,452</u>

# ABUNDANT BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JANUARY 2019

### 5 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Accountancy	-	360	360	360
	<u>-</u>	<u>360</u>	<u>360</u>	<u>360</u>
	<u>-</u>	<u>360</u>	<u>360</u>	<u>360</u>
Analysed between Charitable activities	-	360	360	360
	<u>-</u>	<u>360</u>	<u>360</u>	<u>360</u>

Governance costs includes payments to the independent examiner of £360 (2018: £360) for accountancy services.

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits (2018: £Nil) from the charity during the period.

### 7 Employees

There were no employees during the period.

### 8 Tangible fixed assets

	Plant and equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2018	6,249	3,200	9,449
Additions	1,572	-	1,572
At 30 January 2019	<u>7,821</u>	<u>3,200</u>	<u>11,021</u>
<b>Depreciation and impairment</b>			
At 1 April 2018	1,116	866	1,982
Depreciation charged in the period	736	488	1,224
At 30 January 2019	<u>1,852</u>	<u>1,354</u>	<u>3,206</u>
<b>Carrying amount</b>			
At 30 January 2019	<u>5,969</u>	<u>1,846</u>	<u>7,815</u>
At 31 March 2018	<u>5,133</u>	<u>2,334</u>	<u>7,467</u>

# ABUNDANT BORDERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 JANUARY 2019

<b>9</b>	<b>Financial instruments</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	13	-
		<u>          </u>	<u>          </u>
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	12,928	1,149
		<u>          </u>	<u>          </u>
<b>10</b>	<b>Debtors</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Trade debtors	13	-
	Prepayments and accrued income	1,086	-
		<u>          </u>	<u>          </u>
		1,099	-
		<u>          </u>	<u>          </u>
<b>11</b>	<b>Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	Other creditors	12,568	789
	Accruals and deferred income	360	360
		<u>          </u>	<u>          </u>
		12,928	1,149
		<u>          </u>	<u>          </u>
<b>12</b>	<b>Analysis of net assets between funds</b>		<b>Total</b>
			<b>£</b>
	Fund balances at 30 January 2019 are represented by:		
	Tangible assets		7,815
	Current assets/(liabilities)		(7,815)
			<u>          </u>
			-
			<u>          </u>
<b>13</b>	<b>Post balance sheet events</b>		

Following discussions amongst the trustees, it was clear that the present charity structure of Abundant Borders would be better suited as a new Scottish Charitable Incorporated Organisation (SCIO).

Therefore on 30 January 2019 the trustees registered a new SCIO with OSCR under the name Abundant Borders and this was given the charity number SC046962.

As a result of creating this new SCIO, all of the assets of the unincorporated Abundant Borders were donated and transferred to the new Abundant Borders (SCIO) on 30 January 2019.



# **ABUNDANT BORDERS**

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

***FOR THE PERIOD ENDED 30 JANUARY 2019***

---

### **14 Related party transactions**

There were no disclosable related party transactions during the period ending 30 January 2019 (2018: None).

# ABUNDANT BORDERS

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 30 JANUARY 2019

---

		Period to 30 January 2019	Period to 31 March 2018
	£	£	£
<b>Donations and grants</b>			
Donations and gifts - unrestricted	1,100		387
Government grant income - unrestricted	-		1,602
Government grant income - restricted	1,200		54,036
<b>Total incoming resources</b>		2,300	56,025
<b><u>Resources expended</u></b>			
<b>Charitable activities</b>			
Cooking equipment - unrestricted	68		-
Gardening supplies and equipment - unrestricted	-		263
Insurance - unrestricted	155		1,180
Postage, stationery and advertising - unrestricted	-		22
Bank charges - unrestricted	114		164
General administration expenses	22		-
Donation to new Abundant Borders (SCIO) - unrestricted	381		-
Depreciation - restricted	1,224		1,981
Cooking equipment - restricted	631		885
Gardening supplies and equipment - restricted	1,197		6,332
Training costs - restricted	6,533		10,980
Co-ordinator costs	6,607		-
Insurance - restricted	-		1,090
Travel expenses - restricted	1,834		597
Postage, stationery and advertising - restricted	1,626		1,598
General administration expenses	85		-
Donation to new Abundant Borders (SCIO) - restricted	12,037		-
		(32,514)	(25,092)
<b>Governance costs</b>			
Accountancy		(360)	(360)
<b>(Deficit)/Surplus for the period</b>		<b>(30,574)</b>	<b>30,573</b>

---