

Charity registration number SC049008 (Scotland)

ABUNDANT BORDERS SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ABUNDANT BORDERS SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms R McArthur (Treasurer) Ms J Haines Mrs T Bearhope Ms N Woodhead (Chairwoman) Mrs H Parker Mr A Ramage	(Appointed 24 May 2021) (Appointed 28 March 2022)
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Charity number (Scotland)	SC049008
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Principal address	1 Berrybank Farm Cottages Reston Eyemouth Berwickshire TD14 5LU
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Independent examiner	Roseanne Bennett FCA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
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ABUNDANT BORDERS SCIO

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ABUNDANT BORDERS SCIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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) (effective 1 January 2019)".

Objectives and activities

The charity's objectives 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 household food insecurity, 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 in deciding what activities the charity should undertake.

Achievements and performance

This was the first year since COVID-19 that the organisation was able to welcome people back into the gardens, albeit with protocols in place in each garden. In the autumn, social lunches were re-instated but had to be postponed over December and January due to the Omicron variant of the virus.

Board of trustees

The board of trustees continued to meet regularly, though still remotely, with the 2021 AGM being held on Zoom. Mike Benson resigned as Chair of the Trustees, replaced until appointment of a permanent replacement, by Treasurer Ros McArthur. Nancy Woodhead and Alistair Ramage joined the board while Shane Straughan left. The trustees are experienced and supportive of the executive and staff team.

Staff

In early 2022, supported by Impact Funding Partners, we appointed a Volunteer Coordinator to support existing volunteers, attract new ones and ensure that volunteering opportunities were accessible to all.

Community growing

The community gardens continued to thrive and by the end of the accounting period the charity managed six community gardens and supported community food growing at a seventh.

Thanks to the continued support of Berwickshire Housing Association, we were able to double the growing space in the Ayton Garden. With support from Eildon Group, we have been able to take on a new garden in Kelso. The site has been neglected over several years and work has begun to tackle the weeds and brambles and, with designs generated in partnership with Kelso High School, we are working to create a vibrant community growing space. The community garden in Eyemouth has expanded to include a much larger, more accessible growing space. Grant funding has allowed the purchase of a polycarbonate polytunnel, which will allow the growing season to be expanded and new types of fruit and vegetable to be grown. A polytunnel was also installed in the Duns garden and plans remain to construct an outdoor classroom. The garden in Foulden was expanded by the addition of a small orchard and a partnership was established with Alchemy Film and Arts in Hawick which will see refurbishment of the infrastructure to make the garden more welcoming and accessible from the High Street.

ABUNDANT BORDERS SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Cooking skills

In May 2021 Annie successfully completed the Advanced Hygiene course which allows her to teach introduction to food hygiene and elementary food hygiene courses. She delivered two of each and one in October had to be re-scheduled due to illness and was finally delivered in February 2022.

We added to the healthy recipes on the website: (<http://abundantborders.org.uk/our-cooks-favourite-recipes/>) to download to view or print. The recipes continue to be widely used by local groups, including the Local Area Co-ordination teams for learning disabilities and mental health referring their clients to these pages as the recipes are easy to follow and offer healthy options.

In October, Abundant Borders working in partnership with BHABeFriend, delivered social lunches weekly in village halls throughout Berwickshire, funded by the Scottish Government COVID Recovery fund. Unfortunately, there was a hiatus in December and January due to the Omicron variant, but the lunches were re-instated in February and were delivered until the end of March.

At the same time, we continued to provide lunch in Coldstream weekly from October to March, which also had to be suspended during December and January.

As there was still some concern about close contact, it was decided not to do any face-to-face cookery courses as it would be difficult to maintain social distancing. One course was delivered by Zoom and social cook sessions did continue every second week, also by Zoom.

National and regional projects

Throughout the period Abundant Borders has been active in several local and national initiatives to tackle poverty and climate change, and to promote healthy eating. The charity has been an active member of the Scottish Food Coalition, campaigning to ensure that the Scottish Government commits to the right to food, animal welfare, sustainable agriculture and fair working practices in the food industry.

Tackling social isolation

The Scottish Borders is a rural area with many small, isolated villages with poor transport links. Abundant Borders tackles isolation by bringing activities to the heart of communities, using village halls and community centres for social food initiatives and cooking courses and by creating accessible community gardens.

Looking ahead: Training

Towards the end of the accounting period, with support from South of Scotland Enterprise, Abundant Borders engaged consultancy firm ASCEND to undertake a feasibility study into the provision of horticulture training in the east Scottish Borders. The report is due for completion in mid-2022 and should the report indicate need, it is the intention of the charity to expand the training courses currently offered to include certificated national qualifications. These courses can be offered at a charge and will help generate income to move the charity towards financial sustainability and away from total dependence on grant funding.

Financial review

Funding

During the period, the charity recorded a total deficit of £6,575 (2021: £30,419 surplus).

This reporting period represents year three of a three-year funding package from The National Lottery Community Fund and The Robertson Trust. The organisation has successfully delivered Year Three outcomes to these main funders. Furthermore, both the National lottery and Robertson Trust have confirmed that they will continue with the next round of three-year funding. Additional sources of funding have been confirmed which will allow us to improve facilities in the gardens at Duns and Eyemouth.

ABUNDANT BORDERS SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end, the charity had reached this target and will work to maintain this level of reserves moving forward.

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. A risk register has been adopted by the trustees and will be reviewed annually.

Future plans

The charity intends to continue with its charitable activities in order to achieve its aims and objectives.

A new three-year strategic plan has been produced by staff and trustees. This plan is available via the website and will form the basis of future growth and development. In summary we will:-

- Increase community food growing through community gardens;
- Encourage people to cook healthy meals from ingredients that they grow;
- Work with national and local agencies to increase access to healthy, local, affordable food;
- Support communities in creating social food events, e.g., lunch clubs;
- Develop additional learning opportunities, including the introduction of SVQ level training;
- Increase the social enterprise opportunities for the organisation;
- Seek land on which to build a polytunnel to maximise food growing and training opportunities;
- Seek land on which to site new offices as a base from which the organisation can grow. A move to permanent office space will allow long-term and succession planning; and
- Investigate the potential to create direct job opportunities within Abundant Borders for those gaining qualifications and training, e.g., a gardener's co-operative.

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 the Office of the Scottish Charity Regulator.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation, registered with OSCR, Charity No. SC049008.

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

Mr M Benson (Chairman)	(Resigned 28 April 2022)
Ms R McArthur (Treasurer)	
Mr S Straughan	(Resigned 26 July 2021)
Ms J Haines	
Mrs T Bearhope	
Ms N Woodhead (Chairwoman)	
Mrs H Parker	(Appointed 24 May 2021)
Mr A Ramage	(Appointed 28 March 2022)

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 charity's constitution, strategic plan and financial statements as part of an induction process.

ABUNDANT BORDERS SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 year.

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.

.....
Ms R McArthur (Treasurer)

Dated:

.....
Ms N Woodhead (Chairwoman)

Dated:.....

ABUNDANT BORDERS SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ABUNDANT BORDERS SCIO

I report on the financial statements of the charity for the year ended 31 March 2022, 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

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated:

ABUNDANT BORDERS SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	24,062	12,964	37,026	3,691	250	3,941
Charitable activities	4	50	31,083	31,133	-	74,160	74,160
Total income		<u>24,112</u>	<u>44,047</u>	<u>68,159</u>	<u>3,691</u>	<u>74,410</u>	<u>78,101</u>
Expenditure on:							
Charitable activities	5	4,285	70,449	74,734	1,108	49,137	50,245
Other	7	-	-	-	(2,563)	-	(2,563)
Total resources expended		<u>4,285</u>	<u>70,449</u>	<u>74,734</u>	<u>(1,455)</u>	<u>49,137</u>	<u>47,682</u>
Net income/(expenditure) for the year/							
Net movement in funds		19,827	(26,402)	(6,575)	5,146	25,273	30,419
Fund balances at 1 April 2021		<u>9,022</u>	<u>82,897</u>	<u>91,919</u>	<u>3,876</u>	<u>57,623</u>	<u>61,499</u>
Fund balances at 31 March 2022		<u>28,849</u>	<u>56,495</u>	<u>85,344</u>	<u>9,022</u>	<u>82,896</u>	<u>91,918</u>

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

All income and expenditure derive from continuing activities.

ABUNDANT BORDERS SCIO

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		13,675		9,638
Current assets					
Debtors	11	8,952		3,686	
Cash at bank and in hand		63,415		79,110	
		<u>72,367</u>		<u>82,796</u>	
Creditors: amounts falling due within one year	12	<u>(698)</u>		<u>(516)</u>	
Net current assets			71,669		82,280
Total assets less current liabilities			<u>85,344</u>		<u>91,918</u>
Income funds					
Restricted funds			56,495		82,896
Unrestricted funds			28,849		9,022
			<u>85,344</u>		<u>91,918</u>

The financial statements were approved by the Trustees on

.....
Ms R McArthur (Treasurer)
Trustee

.....
Ms N Woodhead (Chairwoman)
Trustee

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Abundant Borders SCIO is a Scottish Charitable Incorporated Organisation, regulated by the Scottish Charity Regulator (OSCR). The charity's registered address is 1 Berrybank Farm Cottages, Reston, Eyemouth, Berwickshire, 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) (effective 1 January 2019)". 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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 Income

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.

1.5 Expenditure

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

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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 and 10% straight line
IT Equipment	25% Straight Line

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 the statement of financial activities.

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).

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 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

Derecognition of financial liabilities

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

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £
Donations and gifts	24,062	12,964	37,026	3,691	3,941
	<u>24,062</u>	<u>12,964</u>	<u>37,026</u>	<u>3,691</u>	<u>3,941</u>

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	2022 £	2021 £
Plant and merchandise sales	50	-
Grants received	31,083	74,160
	<u>31,133</u>	<u>74,160</u>
Analysis by fund		
Unrestricted funds	50	-
Restricted funds	31,083	74,160
	<u>31,133</u>	<u>74,160</u>

5 Charitable activities

	2022 £	2021 £
Staff costs	53,979	41,452
Depreciation and impairment	2,399	1,339
Bank charges	144	144
Plants and landscaping	4,187	2,016
Tools and equipment	890	(1,158)
Training costs	253	2,467
Travel expenses	1,258	304
Insurance	1,418	1,487
Postage, stationery and advertising	1,391	412
Food costs	1,456	-
General administration	1,713	848
Hall hire	397	-
Consultancy fees	1,485	-
Computer costs	397	274
Other charitable expenditure	2,737	-
	<u>74,104</u>	<u>49,585</u>
Share of governance costs (see note 6)	630	660
	<u>74,734</u>	<u>50,245</u>
Analysis by fund		
Unrestricted funds	4,285	1,108
Restricted funds	70,449	49,137
	<u>74,734</u>	<u>50,245</u>

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Accountancy	-	630	630	660
	-	630	630	660
Analysed between Charitable activities	-	630	630	660

Governance costs includes payments to the independent examiner of £630 (2021: £660) for accountancy services.

7 Other

	Unrestricted funds £ 2022	Unrestricted funds £ 2021
Net profit on disposal of tangible fixed assets	-	2,563

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021: None).

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	6	4
Employment costs	2022 £	2021 £
Wages and salaries	49,103	38,301
Social security costs	3,946	2,355
Other pension costs	930	796
	53,979	41,452

There were no employees whose annual remuneration was more than £60,000.

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets

	Plant and equipment £	IT Equipment £	Total £
Cost			
At 1 April 2021	9,328	2,395	11,723
Additions	6,437	-	6,437
At 31 March 2022	15,765	2,395	18,160
Depreciation and impairment			
At 1 April 2021	1,893	193	2,086
Depreciation charged in the year	1,800	599	2,399
At 31 March 2022	3,693	792	4,485
Carrying amount			
At 31 March 2022	12,072	1,603	13,675
At 31 March 2021	7,436	2,202	9,638

11 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	8,952	3,686

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	338	156
Accruals and deferred income	360	360
	698	516

13 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 defined contribution schemes was £930 (2021: £796).

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	-	13,675	13,675	-	9,638	9,638
Current assets/(liabilities)	28,849	42,820	71,669	9,022	73,258	82,280
	<u>28,849</u>	<u>56,495</u>	<u>85,344</u>	<u>9,022</u>	<u>82,896</u>	<u>91,918</u>

15 Related party transactions

There were no disclosable related party transactions during the year.

ABUNDANT BORDERS SCIO

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	£	2022 £	£	2021 £
Donations and legacies				
Donations and gifts	24,062		3,691	
Donations (Restricted)	12,964		250	
		37,026		3,941
Incoming resources from charitable activities				
Plant and merchandise sales	50		-	
Grant income (Restricted)	31,083		74,160	
		31,133		74,160
Total incoming resources		68,159		78,101
Charitable activities				
Plants and landscaping	248		239	
Travel expenses	217		50	
General administration	114		73	
Computer expenses	339		86	
Bad debts	2,737		-	
Wages and salaries (Restricted)	49,103		38,301	
Social security costs (Restricted)	3,946		2,355	
Staff pension costs (Restricted)	930		796	
Depreciation (Restricted)	2,399		1,339	
Bank charges (Restricted)	144		144	
Plants and landscaping (Restricted)	3,939		1,777	
Tools and equipment (Restricted)	890		(1,158)	
Training costs (Restricted)	253		2,467	
Travel expenses (Restricted)	1,041		254	
Insurance (Restricted)	1,418		1,487	
Postage, stationery and advertising (Restricted)	1,391		412	
Food costs (Restricted)	1,456		-	
General administration (Restricted)	1,599		775	
Hall Hire (Restricted)	397		-	
Consultancy fees (Restricted)	1,485		-	
Computer costs (Restricted)	58		188	
		(74,104)		(49,585)
Other resources expended				
Profit/(Loss) on disposal of tangible fixed assets		-		2,563
Governance costs				
Accountancy fees		(630)		(660)
(Deficit)/Surplus for the Year		(6,575)		30,419