

Charity registration number SC049008 (Scotland)

ABUNDANT BORDERS SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ABUNDANT BORDERS SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms R McArthur (Treasurer) Ms J Haines Mrs T Bearhope Ms N Woodhead (Chair) Mrs H Parker Mr A Ramage
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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 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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

Governance

The Trustees continue to meet regularly, with meetings held in person and on-line. The Board of Trustees is Chaired by Dr Nancy Woodhead, and it was with great sadness that we had to report on the death of her husband, and Abundant Borders Co-Founder, Graham Bell. Graham died in March 2023 after a short illness. He will be missed but we will continue his legacy at Abundant Borders in the work we do to spread the message of permaculture – Earth Care, People Care and Fair Shares for all.

Staff changes

This accounting period saw several changes to staff. Cordelia McGurk left the role of Volunteer Coordinator, to be replaced by Hannah Bell. Pauline Stewart left her position as Project Worker for the Duns Community Garden, being replaced by Claire Pencak. Co-Founder and former Joint Chief Officer Annie Casey retired at the end of February.

ABUNDANT BORDERS SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Community food growing

The Community Garden in **Eyemouth** continues to thrive, with the installation of a polycarbonate tunnel to provide indoor growing space and room for volunteers to relax should the weather be unfit for outside work. The tunnel was opened during a Harvest Festival event, with singing, music, storytelling, willow weaving, clothes swap, produce show and apple pressing. The garden hosted two tree grafting courses and is now the site of a fruit tree nursery, growing heritage and north hardy trees for community gardens and community orchard projects. A small orchard was created, with support from the Tree Council and a willow nursery contains four varieties of willow, specially selected for willow weaving and other craft projects. A compost toilet has been installed, making the site, which is some 2 miles from the nearest public toilet, more volunteer friendly. A log burning stove was installed, making it possible to run outdoor cooking sessions in the garden.

The Community Garden in **Duns** was again open as part of Scotland's Open Gardens Scheme, welcoming over 50 visitors. The outdoor pavilion was completed and a polytunnel installed, providing an indoor growing space and shelter for volunteers. The garden is also a training base for pupils from nearby Berwickshire High School, with Abundant Borders teaching National Progression Awards in Horticulture to three pupils and Grow and Learn Awards from the Royal Caledonian Horticultural Society to two more. The harvest festival featured plant swap, storytelling, film showing, apple pressing and climate conversations.

The Community Garden in **Kelso** was opened during late spring/summer 2022, with 100 pupils from Kelso High School creating designs for what they would like to see in the garden, including an orchard, wildlife areas, seating and plants for pollinators. These ideas have been incorporated into the garden design, which also includes natural hedging and vegetable beds. The school project culminated in an exhibition of the pupils work and a garden open day event, with film showings, climate conversations and climate themed activities. We were successful in getting funding from local group, Charity Begins at Home, and the garden now has a range of tools and activities for pre-school children, including a mud kitchen.

The smaller gardens at **Ayton, Foulden and Hawick** continue to thrive, with local volunteers ensuring that these community spaces play a key role in community life. In Hawick a refurbishment saw a new door decorated with images designed by local primary school pupils welcoming visitors at the High Street entrance and a mural painted, again based on the children's designs, brightening up one of the high walls in the garden. In Ayton the garden produce won several prizes at the Ayton Horticultural Show! While at Foulden the garden continues to support less mobile members of the community who find it difficult to get to the shops for fresh produce.

Finally, we continue to support the primary school at Cockburnspath, with raised beds as part of the community garden, growing produce that formed the basis of a harvest community meal.

We are active members of the Borders Community Food Growing network and have supported the creation of community gardens and growing projects throughout the entire Scottish Borders region.

Community cooking

Following a break during COVID restrictions, cooking courses were restarted, with four courses in both Duns and Eyemouth. While the focus remains on cooking with fresh, local ingredients we have been adapting recipes to suit slow cooking methods to further support clients during the cost-of-living crisis.

Participants in the cooking courses can gain REHIS qualifications in Basic Cooking Skills and an Introduction to Food Hygiene, entry level qualifications for working in the food industry, food retail and hospitality.

The social lunches, delivered in partnership with local older-people charity BHABefriend, continued until August 2022. This project, and partnership, was a big success, with lunches held at most village halls/community centres across Berwickshire. The success was two-fold, firstly in encouraging people to return to a social setting post-COVID and secondly in community capacity building. Most communities have taken over the lunches themselves, offering meals to residents on a regular basis. Abundant Borders have continued to support community meals with produce from the community gardens, where possible, and by training volunteers and staff in food hygiene.

We also supplied picnics to residents in supported accommodation in Duns, Coldstream and Eyemouth, as part of the Diamond Jubilee celebrations.

ABUNDANT BORDERS SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

National and regional activities

We were, and remain, active members of the Scottish Food Coalition, lobbying at first to ensure that the Good Food Nation Bill was enacted and now to ensure that it delivers on the potential to transform the food system in Scotland.

Chief Officer Karen Birch sits on the Interim Steering Group of the emerging Borders Climate Action Network, which will work with individuals, groups and organisations to ensure a just transition to net zero. As part of the thematic approach to tackling climate change, Karen leads on local food production and food system change and is leading a team creating a Borders Good Food Partnership and registering the Borders as a Sustainable Food Place. Karen also co-created the document, now accepted across the region, to ensure that food banks, larders and warm hubs sign up to a Dignity in Food promise.

Karen now represents the Scottish Borders Social Enterprises on the South of Scotland Regional Economic Partnership, ensuring that the voice of the third sector is represented at local enterprise level.

Abundant Borders is a member of Scottish Community Climate Action Network, Poverty Alliance, Circular Communities Scotland and founder members of Grow Borders and the Berwickshire Alliance.

Training

In the **Duns** Community Garden, supported by local charity Keeping Duns Blooming Marvellous, we have been taking three pupils through their NPA Horticulture Qualifications and teaching Grow and Learn Awards from the Royal Caledonian Horticultural Society to two more. In addition to the learning experience, the boys have improved confidence, social skills and have taken part in landscaping activities, such as helping to build sheds and fruit cages. The success of this first year pilot has led to a request for a continuation of the teaching programmes with additional sessions for younger pupils to advance their volunteering skills.

We have delivered dedicated elementary or introduction to food hygiene training to four community groups and delivered our first commercial course to a local hotel. The food hygiene qualifications have been integrated into the cooking courses, adding further value to the cooking training. As a direct result, one participant went on to get her first job, working in the dining hall at a local school.

All gardens have hosted a series of workshops, including willow-weaving, tree-grafting, herbal first aid and seed saving. We are currently expanding the seed share / seed saving project with the intention of creating a Borders wide seed library.

Volunteering

Volunteers are supported by the project workers in each community garden, supported by a dedicated Volunteer Coordinator. This has allowed us to increase the number of volunteers in each garden and to improve the volunteer experience. Evaluation is carried out in line with Evaluation Scotland guidelines and the outcome reporting required by specific funders. It is important that each garden is seen as belonging to the community and run for and by the community, supported by Abundant Borders. We are upskilling volunteers so that lead volunteers can take over management of the garden and that they are vibrant, active, inclusive spaces beyond the times staff are there to support volunteering sessions. Foulden and Ayton gardens are now able to operate with minimal support and the Duns, Kelso, Hawick and Eyemouth gardens are now open to the community every day. In Duns, for example, the local Walk-It group regularly use the garden as a place for refreshments during their longer walks and in Eyemouth the space has been used for community meetings.

In the Loving Our Volunteers Awards, Ayton volunteer Rhonda Noble was announced as Volunteer of the Year in the Hidden Assets category while Peter Guthrie was highly commended for his volunteering efforts in Eyemouth.

All gardens have hosted sessions with young people working towards their Saltire Award for volunteering excellence.

ABUNDANT BORDERS SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

At the start of 2023 we started a newsletter to update members, volunteers and the wider community to activities and events across the gardens. This is in addition to our high and growing social media profile, e.g., facebook.com/abundantborders.

Finances

March 2022 saw the start of a second round of funding support from both the National Lottery Community Fund and the Robertson Trust. This was year one of the second three-year funding cycle from both organisations, and is testament to the success of Abundant Borders in delivering positive outcomes for our communities.

We also attracted funding from Scottish Borders Council, Dandelion and Impact Funding Partners for a range of project work over the period. We received income from consultancy, delivering cooking courses and food growing support to other social enterprises and are grateful for the donations received from supporters and once again, from the Tomms Family Trust. We also received a significant donation from sales of the poetry book written by local poet John Cobb.

The organisation remains in a stable financial position going into the financial year 2023-24. The only additional amount of expenditure that will be incurred going forward is rental of office space in Eyemouth Harbour Buildings. This cost is being met from reserves.

Financial review

During the year the charity has been successful in maintaining and developing existing activities. Total income for the year amounted to £121,861 (2022: £68,159) against running costs of £101,703 (2022: £74,734) resulting in an operating surplus of £20,158 (2022: £6,575 deficit).

The balance of free funds as at 31 March 2023 was £32,356 (2022: £28,849). The Restricted fund totalled £73,147 (2022: £56,496) and consists of donations and grants received for specific purposes and related expenditure.

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.

ABUNDANT BORDERS SCIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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	(Resigned 28 April 2022)
Ms R McArthur (Treasurer)	
Ms J Haines	
Mrs T Bearhope	
Ms N Woodhead (Chair)	
Mrs H Parker	
Mr A Ramage	

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 2023

Statement of trustee 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: 20/10/23


Ms N Woodhead (Chair)

Dated: 7/11/23

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 2023, which are set out on pages 8 to 16.

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: 9/11/23

ABUNDANT BORDERS SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Income from:						
Donations and legacies	3	7,473	18,218	25,691	24,062	37,026
Charitable activities	4	6,365	89,805	96,170	50	31,133
Total income		13,838	108,023	121,861	24,112	68,159
Expenditure on:						
Charitable activities	5	10,331	91,372	101,703	4,285	74,734
Net income/(expenditure) for the year/						
Net movement in funds		3,507	16,651	20,158	19,827	(6,575)
Fund balances at 1 April 2022		28,849	56,496	85,345	9,022	91,919
Fund balances at 31 March 2023		32,356	73,147	105,503	28,849	85,344

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		32,682		13,675
Current assets					
Debtors	11	1,611		8,952	
Cash at bank and in hand		71,570		63,415	
		<u>73,181</u>		<u>72,367</u>	
Creditors: amounts falling due within one year	12	<u>(360)</u>		<u>(698)</u>	
Net current assets			<u>72,821</u>		<u>71,669</u>
Total assets less current liabilities			<u>105,503</u>		<u>85,344</u>
Income funds					
Restricted funds			73,147		56,495
Unrestricted funds			32,356		28,849
			<u>105,503</u>		<u>85,344</u>

The financial statements were approved by the Trustees on 7 November 2023


Ms R McArthur (Treasurer)
Trustee


Ms N Woodhead (Chair)
Trustee

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

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
	2023 £	2023 £	2023 £	2022 £	2022 £
Donations and gifts	7,473	18,218	25,691	24,062	37,026
	<u>7,473</u>	<u>18,218</u>	<u>25,691</u>	<u>24,062</u>	<u>37,026</u>

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023 £	2022 £
Plant and merchandise sales	71	50
Training and consultancy income	6,294	-
Grants received	89,805	31,083
	<u>96,170</u>	<u>31,133</u>
Analysis by fund		
Unrestricted funds	6,365	50
Restricted funds	89,805	31,083
	<u>96,170</u>	<u>31,133</u>

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	2023 £	2022 £
Staff costs	59,065	53,979
Depreciation and impairment	7,001	2,399
Bank charges	152	144
Plants and landscaping	8,708	4,187
Tools and equipment	1,902	890
Training costs	7,078	253
Travel expenses	2,670	1,258
Insurance	1,241	1,418
Postage, stationery and advertising	2,302	1,391
Food costs	1,300	1,456
General administration	2,384	1,713
Hall hire	1,032	397
Consultancy fees	4,463	1,485
Dandelion expenditure	1,506	-
Computer costs	203	397
Other charitable expenditure	-	2,737
	<u>101,007</u>	<u>74,104</u>
Share of governance costs (see note 6)	696	630
	<u>101,703</u>	<u>74,734</u>
Analysis by fund		
Unrestricted funds	10,331	4,285
Restricted funds	91,372	70,449
	<u>101,703</u>	<u>74,734</u>

6 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Accountancy	-	696	696	630
	<u>-</u>	<u>696</u>	<u>696</u>	<u>630</u>
Analysed between Charitable activities	-	696	696	630
	<u>-</u>	<u>696</u>	<u>696</u>	<u>630</u>

Governance costs includes payments to the independent examiner of £696 (2022: £630) for accountancy services.

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: None).

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	6	6
	<u>6</u>	<u>6</u>
Employment costs	2023 £	2022 £
Wages and salaries	54,450	49,103
Social security costs	3,705	3,946
Other pension costs	910	930
	<u>59,065</u>	<u>53,979</u>

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

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and equipment £	IT Equipment £	Total £
Cost			
At 1 April 2022	15,766	2,395	18,161
Additions	26,007	-	26,007
	<u>41,773</u>	<u>2,395</u>	<u>44,168</u>
At 31 March 2023			
Depreciation and impairment			
At 1 April 2022	3,693	792	4,485
Depreciation charged in the year	6,402	599	7,001
	<u>10,095</u>	<u>1,391</u>	<u>11,486</u>
At 31 March 2023			
Carrying amount			
At 31 March 2023	31,678	1,004	32,682
	<u>31,678</u>	<u>1,004</u>	<u>32,682</u>
At 31 March 2022	12,072	1,603	13,675
	<u>12,072</u>	<u>1,603</u>	<u>13,675</u>

ABUNDANT BORDERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	340	-
Prepayments and accrued income	1,271	8,952
	<u>1,611</u>	<u>8,952</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	338
Accruals and deferred income	360	360
	<u>360</u>	<u>698</u>

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 income and expenditure in respect of defined contribution schemes was £910 (2022: £930).

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	-	32,682	32,682	-	13,675
Current assets/(liabilities)	32,356	40,465	72,821	28,849	42,820
	<u>32,356</u>	<u>73,147</u>	<u>105,503</u>	<u>28,849</u>	<u>85,344</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022: None).

ABUNDANT BORDERS SCIO

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
£	£	£
Donations and legacies		
Donations and gifts	7,473	24,062
Donations (Restricted)	18,218	12,964
	<u>25,691</u>	<u>37,026</u>
Incoming resources from charitable activities		
Plant and merchandise sales	71	50
Training income & consultancy	6,294	-
Grant income (Restricted)	89,805	31,083
	<u>96,170</u>	<u>31,133</u>
Total incoming resources	<u>121,861</u>	<u>68,159</u>
Charitable activities		
Hall hire	43	-
Plants and landscaping	294	248
Rent	1,220	-
Salary	5,532	-
Travel expenses	1,426	217
Postage, Stationery and advertising	565	-
General administration	352	114
Computer expenses	203	339
Bad debts	-	2,737
Wages and salaries (Restricted)	54,450	49,103
Social security costs (Restricted)	3,705	3,946
Staff pension costs (Restricted)	910	930
Depreciation (Restricted)	7,001	2,399
Bank charges (Restricted)	109	144
Plants and landscaping (Restricted)	8,414	3,939
Tools and equipment (Restricted)	682	890
Training costs (Restricted)	1,546	253
Travel expenses (Restricted)	1,244	1,041
Insurance (Restricted)	1,241	1,418
Postage, stationery and advertising (Restricted)	1,737	1,391
Food costs (Restricted)	1,300	1,456
General administration (Restricted)	2,032	1,599
Hall Hire (Restricted)	1,032	397
Consultancy fees (Restricted)	4,463	1,485
Dandelion expenditure (Restricted)	1,506	-
Computer costs (Restricted)	-	58
	<u>(101,007)</u>	<u>(74,104)</u>
Balance Carried Forward	<u>20,854</u>	<u>(5,945)</u>

ABUNDANT BORDERS SCIO

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	£	2023 £	£	2022 £
Balance Brought Forward		20,854		(5,945)
Governance costs				
Accountancy fees		(696)		(630)
Surplus/(Deficit) for the Year		<u>20,158</u>		<u>(6,575)</u>