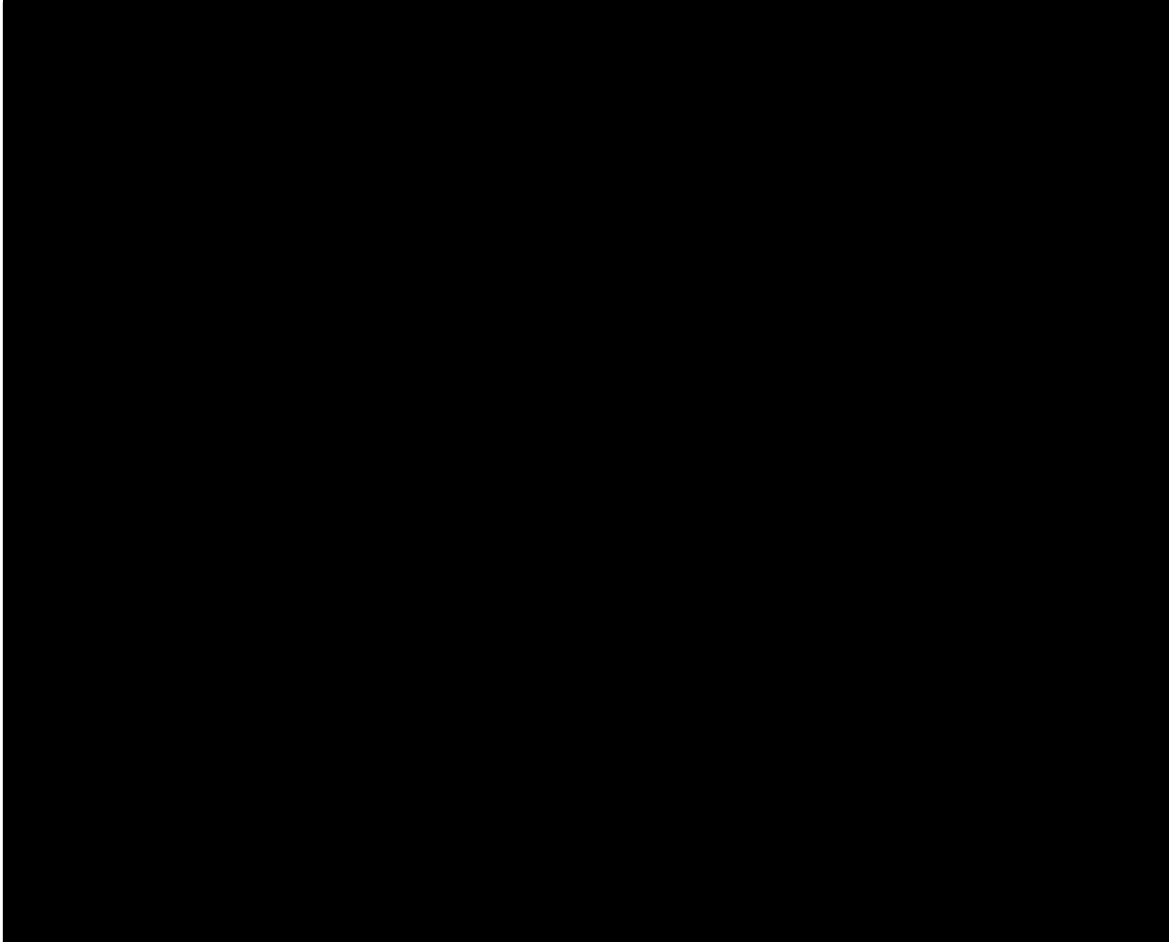


CHARITY NO: SC042244



**SOUTH SEEDS SCIO
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2016**

SOUTH SEEDS SCIO

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2016

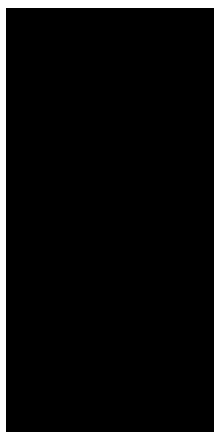
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SOUTH SEEDS SCIO

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2016

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees



(appointed 25/4/16)
(appointed 19/5/16)
(appointed 19/5/16)
(appointed 20/6/16)

Principal Office

514 Victoria Road
Govanhill
Glasgow
G42 8BG

Charity Number:

SC042244

Independent Examiners

Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

Bankers

Co-Operative Bank
29 Gordon Street
Glasgow
G1 3PF

SOUTH SEEDS SCIO

Report of the Trustees for the year ended 30 April 2016

The Trustees present their annual report and financial statements of the charity for the year ended 30 April 2016.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published on 16 July 2014.

The legal and administrative information on page one forms part of this report.

1. Objectives and activities

The objectives of the South Seeds SCIO are:

To advance environmental protection and improvement in the south of Glasgow through establishing, coordinating, supporting and/or managing schemes and projects which are directed towards supporting environmentally sustainable living and/or regeneration and reducing any negative impacts on the environment;

To advance environmental protection and improvement through establishing, coordinating, supporting and/or managing schemes and projects which are directed towards improvements to public realm or other open space for the benefit of the general public and in particular those resident in the areas in which the organisation operates;

To advance education, particularly in relation to sustainable low-carbon lifestyles, gardening, food production, healthy eating, food preparation, composting, craft skills and matters relating to the environment and sustainability;

To advance health through encouraging people to become involved in exercise by participating in environmental improvement projects, gardening and similar activities and by promoting healthy eating, healthy food production and healthy lifestyles;

To relieve poverty among the residents of the areas in which the organisation operates by promoting environmentally, economically and socially sustainable practices which assist people of limited means to reduce expenditure on energy, food and other necessities.

To advance citizenship and community development (including the promotion of volunteering and the promotion of the voluntary sector) by involving people who might otherwise be socially excluded in environmental improvement projects, gardening, and other appropriate activities;

To relieve those in need by reason of age, ill-health, disability, financial hardship or other disadvantage, and in particular by encouraging them to engage in environmental improvement projects, gardening, and other appropriate activities;

To promote religious and racial harmony and to promote equality and diversity among people resident in the areas in which the organisation operates; and

To promote, establish, operate and/or support other similar schemes and projects which further charitable purposes.

SOUTH SEEDS SCIO

Report of the Trustees for the year ended 30 April 2016

Principal activities

- To manage and deliver project work in furtherance of our charitable purposes
- To build social enterprise activities in line with our charitable purposes
- To carry out fundraising activities

Project work

South Seeds ran six funded projects in this financial year. South Seeds largest project during this time was the Scottish Government funded Southside Energy Saving Champions which concluded at the end of March 2016. South Seeds was delighted to receive further funding for another year from the Scottish Government on 1 April 2016 to continue this work.

These two projects funded through the Scottish Government's Climate Challenge Fund delivered carbon savings through saving energy in residents' homes, growing fruit and vegetables locally and developing composting facilities.

The four other projects were smaller demonstration projects and did not include staff and office costs.

Through Energy Action Scotland, South Seeds successful applied for funds, available from fines paid by energy providers, to improve windows in Victorian tenements on the Southside. The windows project installed double or secondary glazing in seven local homes and draught proofed 20 others.

The Scottish Government funded South Seeds to investigate the possibilities of developing Renewable Heat in the Southside through the funding body, Local Energy Scotland. Through a tendering process South Seeds commissioned Ricardo Energy and Environment to published a 37 page technical report which identifies areas suitable for district heating and examines the potential of different heat sources such as geothermal, heat generated from a waste plant and combined heat and power. South Seeds has published a summary of this document with a view to bringing together stakeholders who can look at how this work can be taken forward.

Glasgow City Council funded South Seeds to develop the Croft, a community garden built on the disused tennis courts of Queen's Park Bowling and Tennis club. During the 2015 summer, local residents who applied for a raised bed got to grips with growing. Regular support sessions were provided and at the end of the growing season the harvest was celebrated with a get together. Growers cleared their beds before Christmas and the opportunity to become a grower was advertised in a 'one off' edition of the Govanhill Gazette, a community tabloid sized newspaper distributed through local groups and networks.

Glasgow City Council funded South Seeds to produce a map showing Where to Reuse, Repair and Recycle in Govanhill. This map was published in April 2016. Over 600 copies of a fold out pocket map which were available in the 38 facilities listed, a PDF was posted on South Seeds website and the map was highlighted on social media.

During the spring and summer South Seeds collaborated with Annette Street primary school to deliver an outdoor classroom experience for the ECO group and P1s and P2s. The Allison Street community garden built by South Seeds is five minutes' walk from the school. With the help of a South Seeds worker, twice a week the teachers took classes to the garden for Storytime and helping out with the maintenance.

SOUTH SEEDS SCIO

Report of the Trustees for the year ended 30 April 2016

Social enterprise activities

South Seeds charges for services which are not part of funded projects, this includes some handyman energy efficiency installs, the construction of compost bins and the delivery of workshops.

Fundraising activities

As well as receiving donations from supporters, each year South Seeds holds a fundraising evening to celebrate the end of winter and give everyone involved with South Seeds the opportunity to meet each other. This money is added to reserves.

2. Achievements and performance

South Seeds became five years old in April 2016 and celebrated this by publishing a review of the first five years. This 12 page document lists funders, projects and awards and includes case studies and is available on the South Seeds website.

South Seeds cannot achieve outcomes without working with groups and individuals across the project area. South Seeds now lists 54 organisations, agencies or networks which it regularly engages with.

South Seeds opened its AGM to the public and combined it with a question and answer session with local councillors and stakeholders to discussion about the area.

In this year South Seeds won two Evening Times Streets Ahead awards including being named overall winner. South Seeds was also a finalist for the 2015 Inspired! People make Glasgow accolade and were named best community initiative at the inaugural Glasgow Awards.

3. Financial review

It has been a very busy year with a notable increase in total incoming resources and therefore work delivered.

The Statement of Financial Activities shows total incoming resources for the year of £211,762 (2015: £176,041), £207,365 (2015: £160,099) being restricted income funding to be spent on a specific purpose. At 30 April 2016 there was a surplus of £1,144 (2015: £12,047).

A total of £13,441 was retained in unrestricted funds at the year-end (2015: £9,043).

4. Structure, governance and management

The board of trustees meet once a month and the general manager attends the meetings and presents a progress report on all funded projects and other activities. The trustees hold an annual general meeting in the spring, which all members are invited to and is also open to the public. The trustees hold an additional strategy session once a year, usually in the late autumn. Each year the trustees review the risk register which identifies risks linked to both governance and health and safety.

SOUTH SEEDS SCIO

Report of the Trustees for the year ended 30 April 2016

All staff participate in weekly team meetings. Staff appraisals are conducted each year by the general manager and the general manager is appraised by the board.

The board of the charity adopted a formal reserves policy in 2014 which was revised in 2016. The current reserves policy covers the following:

- To provide four months charitable running costs with a target date at present of 5 years. This will be reviewed in accordance with FRS 102 SORP and annually by the board of directors. This will include staff costs, rent, telephone and postage and other liabilities for projects being run by South Seeds.
- To meet longer term liabilities that would include redundancy payments to staff and the costs of settling leases on the building, telephones etc.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

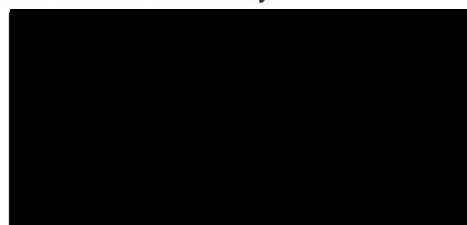
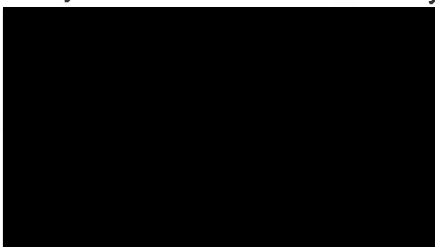
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 24th January 2017 and signed on their behalf by:

Name:



SOUTH SEEDS SCIO

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SOUTH SEEDS SCIO FOR THE YEAR ENDED 30 APRIL 2016

I report on the accounts of the charity for the year ended 30 April 2016, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:

- to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 FCA DChA

Wylie & Bisset LLP
Chartered Accountants
168 Bath Street
Glasgow
G2 4TP

Date: 26 January 2017

**SOUTH SEEDS SCIO
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 APRIL 2016**

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £
Income and endowments from:							
Donations and legacies	4	1,615	-	1,615	15,893	-	15,893
Charitable activities	5	2,756	207,365	210,120	-	160,092	160,092
Investments	6	26	-	26	48	7	55
Total Income		4,397	207,365	211,762	15,941	160,099	176,041
Expenditure on:							
Charitable activities	7	-	210,618	210,618	9,900	154,093	163,993
Total Expenditure		-	210,618	210,618	9,900	154,093	163,993
Net (expenditure)/income		4,397	(3,253)	1,144	6,041	6,006	12,047
Transfers between funds		-	-	-	-	-	-
Net movement in funds		4,397	(3,253)	1,144	6,041	6,006	12,047
Funds reconciliation							
Total Funds brought forward	13	9,043	12,704	21,747	3,002	6,698	9,700
Total Funds carried forward	13	13,441	9,451	22,892	9,043	12,704	21,747

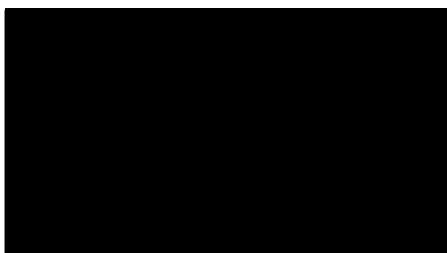
SOUTH SEEDS SCIO

BALANCE SHEET AS AT 30 APRIL 2016

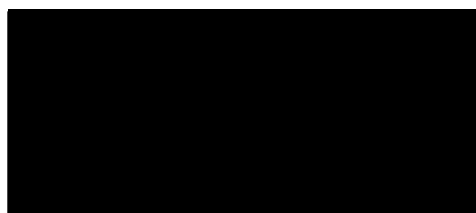
	Note	Total Funds 2016 £	Total Funds 2015 £
Current assets:			
Debtors	11	13,537	29,791
Cash at bank and in hand	15	15,021	13,506
Total Current Assets		28,558	43,297
Liabilities:			
Creditors falling due within one year	12	5,666	21,550
Net Current assets		22,892	21,747
Net assets		22,892	21,747
The funds of the charity:			
Restricted income funds	13	9,451	12,704
Unrestricted funds	13	13,441	9,043
Total charity funds		22,892	21,747

Approved by the trustees on 24th January 2017 and signed on their behalf by:

Name:



Name:



SOUTH SEEDS SCIO

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 APRIL 2016**

	Note	Total Funds 2016 £	Total Funds 2015 £
<i>Cash flows from operating activities:</i>			
Net cash provided by/(used in) operating activities	14	1,489	(2,482)
<i>Cash flows from investing activities:</i>			
Interest from cash deposits		26	7
Net cash provided by investing activities		26	7
Change in cash and cash equivalents in the year		1,515	(2,475)
Cash and cash equivalent brought forward	15	13,506	15,981
Cash and cash equivalents carried forward	15	15,201	13,506

SOUTH SEEDS SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 13.

(d) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

SOUTH SEEDS SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

(d) Income recognition (cont)

Income from government and other grants, whether 'capital' or 'revenue' grants, is 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.

(e) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

- Expenditure on charitable activities includes governance costs and other activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised. Refer to the trustees' annual report for more information about their contribution.

(g) Allocation of governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory independent examination fees.

The allocation governance costs are analysed in note 8.

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

SOUTH SEEDS SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

(j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(k) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control; or
- a present obligation following a grant offer where settlement is either not considered probable; or
- the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

(m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Legal status of the charity

The charity is a registered Scottish Charitable Incorporated Organisation.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2015: £nil). No expenses were paid to trustees during the year (2015: nil). There were also no waived expenses (2015: nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2015: none).

4. Income from donations and legacies

	2016	2015
	£	£
Donations	1,615	15,893
	<u>1,615</u>	<u>15,893</u>

SOUTH SEEDS SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

5. Income from charitable activities

	2016 £	2015 £
Charitable activities	210,120	160,092
	<u>210,120</u>	<u>160,092</u>

6. Investment income

	2016 £	2015 £
Interest on cash deposits	26	55
	<u>26</u>	<u>55</u>

7. Analysis of expenditure on charitable activities

	2016 £	2015 £
Staff costs	120,134	122,160
Office, rent and running costs	15,515	-
Staff and volunteer training	3,413	-
Communications	740	-
Marketing and publicity materials	1,939	4,227
Networking, travel and meetings	1,821	1,041
Event, engagement and catering	2,301	1,344
Governance costs (note 8)	3,942	3,507
Membership of support organisations	376	-
Research	28,251	14,700
Materials to enable composting	1,432	7,723
Materials to enable saving energy	504	8,935
Installing energy saving measures	22,166	-
Community gardening	3,010	-
Preventing waste within the community	2,817	-
Returned to funder	2,477	-
Miscellaneous	(220)	356
	<u>210,618</u>	<u>163,993</u>

SOUTH SEEDS SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

8. Allocation of governance

The breakdown of governance costs is shown in the table below:

Governance costs:	2016	2015
	£	£
Independent examiner's remuneration	1,490	1,440
Costs of meetings & governance	2,452	2,067
	<u>3,942</u>	<u>3,507</u>

Allocation of governance:	2016	2015
	£	£
Charitable activities	3,942	3,507
Total allocated	<u>3,942</u>	<u>3,507</u>

9. Analysis of staff costs and remuneration of key management personnel

	2016	2015
	£	£
Salaries and wages	95,735	93,412
Social security costs	8,682	7,110
Other pension costs	6,350	1,233
Total staff costs	<u>110,767</u>	<u>101,755</u>
Key management personnel remuneration	<u>31,270</u>	<u>31,800</u>

No employees had employee benefits in excess of £60,000 (2015: Nil).

	2016	2015
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>4</u>	<u>4</u>

SOUTH SEEDS SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

10. Net income/(expenditure) for the year

This is stated after charging:

	2016	2015
	£	£
Independent Examiner's fee	1,490	1,440

11. Debtors

	2016	2015
	£	£
Other debtors	13,537	1,742
Prepayments and accrued income	-	28,049

12. Creditors: amounts falling due within one year

	2016	2015
	£	£
Other creditors	5,666	21,550

SOUTH SEEDS SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

13. Analysis of charitable funds

Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Unrestricted funds					
General funds	9,043	4,397	-	-	13,441
Total unrestricted funds	9,043	4,397	-	-	13,441
Restricted fund					
Climate Challenge Fund	149	147,558	(145,956)	-	1,751
Schools project	932	-	(932)	-	-
Community gardens	394	-	-	-	394
Sus It Out	670	-	(670)	-	-
The Croft - Glasgow City Council	68	3,457	(3,210)	-	315
Scottish Power	10,491	-	(5,306)	-	5,185
Energy Action Scotland	-	26,600	(24,794)	-	1,806
Reuse project	-	1,500	(1,500)	-	-
Local Energy Scotland	-	28,250	(28,250)	-	-
Total restricted funds	12,704	207,365	(210,618)	-	9,451
TOTAL FUNDS	21,747	211,762	(210,618)	-	22,892

- a) The unrestricted funds are available to be spent for any of the purposes of the charity.
- b) Restricted funds are held for the following purposes:

Climate Challenge Fund	Providing a range of carbon reduction opportunities for residents in the Southside of Glasgow, for example energy demand reduction, composting and tackling food waste.
Schools project	Providing a local primary school without outside space to a community garden.
Community gardens	For delivering events in community gardens with RSPB.
Sus It Out	For trustee training.
The Croft - Glasgow City Council	For development of the croft; a green space which is used for community activities.
Scottish Power	Providing an energy officer to work with vulnerable people and installing energy efficiency solutions.
Energy Action Scotland	For fitting double glazing or secondary glazing to Victorian tenements.
Reuse project – Glasgow City Council	For producing a map of Govanhill which shows where residents can reuse, repair and recycle goods.
Local Energy Scotland	For producing a report which explores the renewable heat options in the Southside of Glasgow.

SOUTH SEEDS SCIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

14. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2016	2015
	£	£
Net income for the year (as per the Statement of Financial Activities)	1,144	12,047
Adjustments for:		
Bank interest	(26)	(7)
Decrease/(increase) in debtors	16,255	(23,834)
(Decrease)/increase in creditors	(15,884)	9,312
Net cash provided by/(used in) operating activities	1,489	(2,482)

15. Analysis of cash and cash equivalents

	2016	2015
	£	£
Cash and cash equivalents	15,021	13,506
Total cash and cash equivalents	15,021	13,506

16. Net assets over funds

	Unrestricted Funds	Restricted Funds	Total 2016
	£	£	£
Other debtors	13,537	-	13,537
Bank	5,570	9,451	15,021
Other creditors	(5,666)	-	(5,666)
	<u>13,441</u>	<u>9,451</u>	<u>22,892</u>

17. Government Grants

Income from government grants during the year consisted of the following:

The Climate Challenge Fund was funded with income of £147,558 from the Scottish Government. £1,752 of this income was unspent and therefore carried forward at the year end.

Glasgow City Council funded £3,457 of income for creating mini-allotment training plots at the Croft, of which £315 was unspent and carried forward at the year end. Glasgow City Council funded £1,500 for the Reuse project which was fully spent.

The work for Local Energy Scotland was funded with income of £28,250 from the Scottish Government, which was fully spent.