



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	21	08	2023	To	20	08	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Cruickshank Botanic Gardens Trust	
SC004654	
c/o Principal's Office	
King's College	
University of Aberdeen	
Aberdeen	Postcode AB24 3FX

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Ex-officio		Ex-officio
2		Ex-officio		Ex-officio
3		Ex-officio		Ex-officio
4		Life Trustee		New Life Trustees are appointed by the existing Life Trustees
5		Life Trustee		
6		Life Trustee		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Trust was created by Miss Anne Hamilton Cruickshank, who resided at 20 Rose Street, Aberdeen, in memory of her late brother Doctor Alexander Cruickshank, in terms of a Trust Deed dated 13th April 1898 and registered in the Books of Council and Session on 26th April 1898.

Trustee recruitment and appointment

There are 3 ex-officiis Trustees and 3 life Trustees appointed under the Trust Deed. The ex-officiis Trustees are the Principal, the Professor of Mathematics and the Professor of Botany in the University of Aberdeen and their successors in office. On the death, resignation or incapacity of any of the life Trustees, the remaining life Trustees must appoint a new Trustee so that the life Trustees are kept up to but do not exceed three in number.

Objectives and activities

Charitable purposes

Miss Cruickshank declared that the main purpose of the Trust was the founding and endowing of a Botanical Garden to be known as the 'Cruickshank Botanical Garden' for the furtherance of University interests and the public good.

Summary of the main activities in relation to these objects

During the year the Trustees continued to manage the Trust with regard to its founding purposes. The Trust's investment portfolio is monitored by Stockbrokers, Brewin Dolphin, who provide regular reports and valuations for the Trustees. These reports form the basis of investment decisions. The Trustees also let 17 St Machar Drive with the rental income (when occupied) contributing to the benefit of the Cruickshank Botanic Gardens.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

This year donations totalling £10,000 were paid to the University for the management and maintenance of the Cruickshank Botanic Gardens.

Financial review

Brief statement of the charity's policy on reserves

The cash reserves at the year-end totalled £46,319 (£45,486 in 2023). Over the years the level of income generated by the Trust has become insufficient to meet all the expenses involved in maintaining the garden and the University now makes a substantial financial contribution (see below).

Details of any deficit

Donated facilities and services (if any)

The Trust benefits from the in-kind support of the University of Aberdeen towards the operation of the gardens and the administration of the Trust's affairs through staff time and access to facilities. In 2024, after taking into account benefit in kind support that the Trust provides to the University, this was estimated to equate to circa £161,400.


APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)		
Date	28 / 4 / 25	

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	21	08	2023		20	08	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings		15,368			15,368	15,841
Rents from land & buildings		-			-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	-	15,368	-	-	15,368	15,841
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments		188,463			188,463	60,343
A2 Sub total	-	188,463	-	-	188,463	60,343
Total receipts	-	203,831	-	-	203,831	76,183
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs		3,199			3,199	3,180
Payments relating directly to charitable activities					-	-
Grants and donations		10,000			10,000	30,000
Governance costs:					-	-
Audit / independent examination		-			-	-
Preparation of annual accounts					-	-
Legal costs		240			240	-
Insurance		1,123			1,123	391
Other		3			3	-
A3 Sub total	-	14,564	-	-	14,564	33,571
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments		188,434			188,434	68,165
A4 Sub total	-	188,434	-	-	188,434	68,165
Total payments	-	202,998	-	-	202,998	101,736
Net receipts / (payments)	-	833	-	-	833	(25,553)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	833	-	-	833	(25,553)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year		45,486			45,486	71,039
	Surplus / (deficit) shown on receipts and payments account		833			833	(25,553)
						-	-
						-	-
	Cash and bank balances at end of year	-	46,319	-	-	46,319	45,486
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Portfolio of Stocks and Shares	Restricted Fund	484,792	431,792
		Total	484,792	431,792

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Property	Restricted Fund		240,000	240,000
		Total	-	240,000	240,000

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Date of
approval

28/4/25

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Type of activity or project supported	Individual / institution	Number of grants made	£
Curator operational for 22/23	Institution	1	5,000
Curator operational for 23/24	Institution	1	5,000
		Total	10,000

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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	Number of trustees	£

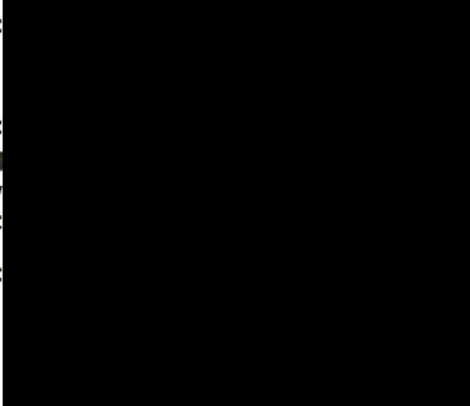
Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

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APPENDIX 3

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Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						V2
Report to the trustees/members of	Registered charity number	Charity name Cruickshank Botanic Gardens Trust						
On the accounts of the charity for the period		SC004654						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		21	08	2023	to	20	08	2024
Set out on pages								(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 accounts.							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:						Date:	9th April 2025	
Name:								
Relevant professional qualification(s) or body (if any):								
Address:								