



THE ANNUAL REPORT
OF THE ROYAL CALEDONIAN HORTICULTURAL
SOCIETY FOR THE YEAR ENDING 30TH SEPTEMBER 2025
SC006522

PATRON

Her Royal Highness, The Princess Royal

HONORARY PRESIDENT

David Knott SHM

HONORARY VICE PRESIDENTS

The Provost Consort, Edinburgh
President of the Royal College of Physicians, Edinburgh
Regius Keeper Royal Botanic Garden Edinburgh
Pamela Whittle, CBE SHM
Jasmin Cann

CALEY COUNCIL

PRESIDENT

Lewis Normand

VICE PRESIDENTS

Kathryn Pitts

Colin Wren (until March 2025)

MT O'Donnell (from March 2025)

COUNCIL MEMBERS

Colin Crosbie (until March 2025)

Caroline Kerr-Smith (until March 2025)

Colin Stirling (until March 2025)

M.T. O'Donnell (until March 2025)

Helen Cross (until August 2025)

Margaret Williamson

Liz Stewart

Juliette Camburn

Susan Swallow

Phillipa Blackham

Simon Jones (from March 2025)

Andrew Hinson (from March 2025)

Kate McLorey (from March 2025)

Lizzie Schofield (from March 2025)

CO-OPTED MEMBERS

Stan da Prato

Pam Whittle

Janis Bain

Editor of *The Caledonian Gardener*

Saughton/Shows Co-ordination

BISCOT

OFFICERS

Administrator

Horticultural Educator

Jillian Laird

Emma Griffith

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Caley Presidents

REFERENCE AND ADMINISTRATIVE INFORMATION

Bankers

Bank of Scotland
75 George Street
Edinburgh
EH2 3EW

Independent Examiner

Henderson Loggie LLP
Level 5, The Stamp Office
10 – 14 Waterloo Place
Edinburgh
EH1 3EG

Insurers

NFU Mutual
The Old Farmhouse, Rural Centre
West Mains of Ingliston
EH28 8NZ

Society's registered address

Stable Block, Saughton Park, 60a Ford's Road, Edinburgh, EH11 3HR

Report by the Council of the Royal Caledonian Horticultural Society to members of the Society at the Annual General Meeting

The Council members are pleased to present their annual report together with the financial statements of the charity for the year ended 30 September 2025.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Constitution, 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).

OBJECTIVES

The objectives of the Society are:

- To advance education in gardening and horticulture for the public benefit
- To encourage and improve the science, art and practice of horticulture in all its branches.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The Royal Caledonian Horticultural Society was founded in 1809 and incorporated by Royal Charter in 1824 “for the purpose of forming a Society for the improvement of horticulture in all its branches.” A further Royal Charter was granted in 1898 when some alterations and additions were made. In 2008 a Supplementary Charter was granted by HM Queen Elizabeth II. As well as the Rules and Governance set out in the Royal Charter, the Society has a series of Byelaws, first approved on 11th January 1899 and amended on 16 occasions (the last being in 2021).

The Society is a Charity registered in Scotland. Scottish Charity number SC006522.

Management of the Society is undertaken by a Council of members, who act as Trustees of the charity supported by an Administrator/Secretary.

Public Liability Insurance for the Society is arranged through the Society’s insurers.

The society works hard to ensure active links with a number of organisations, institutes, trusts, charities and horticultural societies which make a positive contribution to horticulture and gardening in Scotland.

Council

As required by its 2008 Royal Charter, the Society is managed by a Council comprising the President, two to four Vice-Presidents, and between ten and twelve Council Members. Members of the Council are trustees of the charity and are responsible for the governance and management of the Society.

Council members are elected at the Annual General Meeting (AGM) to serve for periods of up to four years. The Treasurer and Administrator do not need to be elected Councillors, as they are appointed by the Council. An Honorary President and Honorary Vice-Presidents are elected at each AGM; additionally three additional Honorary Vice-Presidential appointments are offered by virtue of office, viz. the Provost Consort, the Regius Keeper Royal Botanic Garden Edinburgh, and the President of the Royal College of Physicians Edinburgh.

TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONT)

PRESIDENT'S REPORT

The 2024-5 financial year continued to be challenging for The Caley, with increases in our costs across the board. However, during the past year we continued to work towards a more sustainable future for the Society with new initiatives and an increase in membership subscriptions, the first in fourteen years.

The glasshouse at Saughton became an incredible resource allowing workshops, educational groups, as well as a thriving propagation resource. It was officially opened by HRH The Princess Royal (pictured below) during her visit in June, and has been well used.

Volunteering at Saughton by dedicated members continues and our planted spaces in the park look excellent year-round. There have been new plantings to our borders and in our demonstration garden throughout the year. Volunteers remain the lifeblood of The Caley and we are indebted to their contribution.

Education remains a core purpose of The Caley and we are continuing to develop new approaches and courses, including an ever-broader range of bespoke short courses.

Our presence at Saughton Park continues to be a fantastic home and base to operate from, but we remain committed to be visible and relevant across Scotland with events and activities. As regards outreach during the past year we were represented at Scone Palace Garden Fair in Perthshire with Caley members manning the unbelievably busy plant creche and providing a drop-in advice tent, which was well received by visitors to the show and generated some much-valued funds. We remain keen to expand our visibility and representation in other parts of Scotland and welcome contacts, suggestions and offers of help from members.

As Scotland's national horticulture and gardening charity we believe it is important to support and work in partnership with a broad range of horticultural interests. You will note in the reports included in this annual report that our shows, events and talks already demonstrate this: British Cacti and Succulent Society, National Trust for Scotland, Friends of Saughton Park, Scottish Rock Garden Club, Plant Heritage, Scottish Orchid Society, The Chrysanthemum Society (Scottish Branch), Scottish Gardeners Forum and Garden Organic.

We are keen not only to maintain these relationships, but to build new partnerships and work on shared projects. Member engagement is important to us and we value your feedback. We look forward to growing our offering of member benefits and continuing our work.

I am extremely grateful to have had the support from our excellent Administrator and Horticultural Educator as well as Council, and particularly Pam Whittle.



TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONT)

REPORTS

SAUGHTON UPDATE

The range of activities at Saughton has continued to increase. Having a home base is proving to be very positive for the Society. Regular volunteering sessions on Monday and Friday mornings have continued and the range of shows and events expanded, as well as teaching opportunities and a section of the demonstration garden that included a potager to mark 200 years of the Society receiving its first royal charter in 1824.

The reporting year started with a busy Apple Day in October 2024 and spring bulb workshop with several first-time growers. Apple Day itself was again run in conjunction with The National Trust for Scotland who provided the bulk of the fruits on display. Apple identification, however, is a challenge and takes time. It helps to have apples, picture of the flowers, the time of flowering, some leaves, the time fruit is ready to eat and how long they can be stored for as well as what they taste like! But we always have a display of well over 100 apples with names and details.

In November we welcomed a new feature – a display of late Chrysanthemums.

Our first major event of 2025 was our Spring Bulb Show, when we were delighted to host very full benches and thankfully no gale-force wind. Nevertheless, we did take the precaution of making a number of changes to the layout. The small vase classes were all moved indoors to the McHattie room and the marquee staging was turned in a direction that would be less catastrophic if there was wind! It was such a welcome event for visitors and participants along with increased social media excitement and attention.

In May, the Society held its fourth Auricula and Primula Show, we shifted the date in the hope we might have more entrants – but sadly this didn't happen so we are reverting to our first weekend in May in 2026.

June was a particularly busy month. We were especially delighted to welcome our Patron HRH Princess Royal (pictured below left meeting past Presidents of The Caley) to formally open the glasshouse and to meet some of those behind the build and bringing the glasshouse to life, as well as some of the volunteers and key partners. June also hosted our second judged Cacti and Succulent Show in conjunction with the Edinburgh and Lothian branch of the British Cacti and Succulent Society.

At the end of July before the Edinburgh Festival, the Caley at Saughton and the allotment formed part of Edinburgh's Gold winning entry into Beautiful Scotland, the first time for nearly 10 years since Edinburgh participated. (pictured below right)



TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONT)

Then in September we again hosted a large show jointly with FEDAGA (the Federation of Edinburgh and District Allotment and Gardens Association). Both the vegetable and flower categories showed increased participation, but we will continue to review the categories to encourage even more participants.

By working in partnership with other groups The Caley continues to deliver parts of its charitable objectives to support all branches of horticulture in Scotland.

All of our shows are free to enter (for both entrants and visitors) so we are heavily reliant on support to ensure success. Inevitably the cost of the marquee for the Spring Bulb Show is a burden, but plant sales have helped subsidise the cost, and we will continue to run plant sales at all our events.

The Society is heavily reliant on its members who volunteer at shows, for gardening, propagation, and plant sales. We have definitely made maximum use of the glasshouse for workshops and for propagating plants. Last year was a very busy year for the Society at Saughton.

Caley Autumn/Winter programme of talks

The RBGE was again the venue for this season's programme of talks. The subject matter was again wide and varied and included:

- Scotland's Native Flora Conservation (pictured below left).
- A reappraisal of roses.
- Looking back on a life in Horticulture with George Anderson (pictured below right).
- Modern Taxonomy.
- Modern forest tree production.
- The flora of the Celestial Mountains in China.
- Cataloguing the plants of the National Trust for Scotland.

As always, many thanks to all the speakers who gave their time and expertise to deliver some excellent and thought-provoking talks and Colin Ainsworth for arranging the talks schedule. The aims of the Caley talks are to educate as well as entertain. All our speakers certainly did that.



After the positivity it must be said that attendances at RBGE could have been better and unfortunately, we were unable to live stream the talks this season. Serious consideration has been given to map a way forward in how talks are delivered. Getting the widest access for all members is our intent, and maybe going completely on line will have to be the answer, though this does take away the more personal and social aspect of the talks.

TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONT)

EDUCATION

Horticultural education, sharing knowledge, improving skills and experience is at the heart of The Caley's charitable aims.

Grow & Learn Award

Grow & Learn (G&L) is The Caley's inclusive, person-centered award that offers an alternative learning opportunity for those who find mainstream learning challenging. We continue to have a wide range of groups working on the award from schools, home educators, therapeutic gardens, care centres to organisations and charities supporting local communities, and many more. However, for the first time we were able, thanks to The National Lottery Community fund (Awards for All), able to host a group at Saughton. For the Caley to support a Grow & Learn group directly is a new feature and would not have been possible without a home base and lottery funding to cover the horticultural educator's costs. Initially the group of participants with adult support needs came from Leonard Cheshire group, but changes in their staffing arrangements resulted in a local Garvald group participating instead.

Grow & Learn Award Overview:

- In 2023–2024 – 16 new groups registered for G&L with 91 new Roots Award learners and 2 new learners registered for the Nurture Award.
- In 2024–2025 – 4 new groups registered for G&L.
- In 2026 we wish to undertake a further promotion of this well-regarded programme and launch a new course.

OneCity Trust Funding for the 'Steps to Food' Project

We also received funding from the OneCity Trust and Travis Perkins to fund 7.5 hours of Emma's time and to help us equip the new Glasshouse, in order to allow the society to run workshops effectively. The Steps to Food project was also designed to help the participants get outdoors, connect with their local community, and give them the skills to grow their own food. We appreciated this was a challenge as these were client groups not familiar with food or growing. Nevertheless, there were highlights, with great feedback from the 44 participants, who ranged from primary & secondary school, young adults, adults with ASN (Additional Support Needs) and families along with the food produced for use. Food was shared with the charity, Four Square, and used in food production for the Bistro in Saughton Park, which supports people at risk from homelessness.

Education Committee Annual Report 2024-25

In 2024 we held a number of workshops on growing edibles. As the feedback received on the trial courses undertaken in 2024 had been very favourable, a further programme of edible workshops took place in 2025. These were well subscribed, and this time the team endeavoured to ensure an emphasis on growing in Scottish climates and branched out to include the Caley Allotment. Practical Courses on Garden Design, Fruit and Vegetable Growing, Plant Propagation and Maintenance were all successful and a broader remit is planned for 2026 and beyond.

Finally, members have been working on the organisation and cataloguing of our Caley library of books in The Mabbott Library, pictured overleaf. We intend to have it open for borrowing in 2026. It is worth noting that the Library name celebrates Tom Mabbott, whose impact on the society should not go unnoticed as Vice President, Honorary Secretary and significant force in driving development of The Caley.

TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONT)



PUBLICATIONS

The 2025 issue of *The Caledonian Gardener* (pictured below left) was again published and sent to members in January. It continued the pattern of 128 pages this time with 24 articles and a summary of the latest Caley awards. Feedback from members and others continues to be positive. This year the editor, Stan da Prato, was again assisted by Phillipa Blackham and Pam Whittle. 1000 copies are printed, more than needed for the membership, but the surplus is well used to promote the Society. We are very conscious of the cost, and the ever-increasing cost of postage. A new, additional membership category, 'Digital Membership' is being considered as an option to reduce print costs, though it is not expected to replace the standard print copy membership. It would instead offer a price reduction and enable us to better service international members.

In addition to the journal, the Society continued to issue a regular e-newsletter, (pictured below right) containing news and information about events and activities. The Society encourages ALL members to subscribe to the newsletter mailing list. This can be done easily on the website or by contacting the administrator administrator@rchs.co.uk.



**THE CALEDONIAN
GARDENER 2025**
Journal of the Royal Caledonian
Horticultural Society



Welcome to our August news

It's that time of year when the hard work of spring and summer pays off and we can harvest many of the wonderful fruits and vegetables that have been growing all season. The picture above is just a small selection of the harvest our volunteers have been able to get from our demonstration allotment at Bridgend in Edinburgh. Their hard work throughout the year has clearly paid off.



The Society's social media presence continues to grow steadily. It is becoming an increasingly useful tool for the Society to raise broader awareness as well as helping to keep members and the wider public apprised of what is happening along with details of upcoming events.

TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONT)

ALLOTMENT

Our Allotment at Bridgend Allotments (pictured below) continued to produce a wealth of fresh fruit and vegetables throughout the year. Continuing with a regular allotment blog (which can be accessed via our website), we were delighted with the success, particularly as our allotmenters experimented with new approaches to growing and trialling uncommon edibles. A number of courses on fruit and vegetable growing and training were hosted through the year and a programme of replacing old resource with new is in place to ensure tools and equipment are fit for purpose and safe to use.

Our allotment is gardened organically and like other elements of The Caley, peat-free, which we believe is important as we constantly consider the wider environment in our work.



HORTICULTURAL AWARDS

The Society is proud to recognise the expertise and contribution of gardeners and horticulturists who have made a significant contribution to horticulture and gardening in Scotland. (Image of 2025 award winners overleaf).

The **Scottish Horticultural Medal (SHM)** is awarded to people who have demonstrated an outstanding contribution to Scottish horticulture. This award is strictly limited to 50 recipients at any one time. In 2025 the SHM awards were presented to **Colin Wren** and **Colin Stirling**.

The **Queen Elizabeth the Queen Mother Medal in Horticulture** for outstanding service by a non-professional: **Alan Mackenzie**

The **Dr Andrew Duncan Medal** for distinguished service to horticulture by an educationalist, advisor or administrator: **Simon Jones**

The **Patrick Neil Medal**: Awarded to a Scottish Botanist or cultivator: **Nikki Jennings**

The **Carter-Patterson Memorial Award** is awarded to a high achieving horticulture student or apprentice: **Charlotte Masson**

Student Certificate of Merit: Paul Chiappe

RCHS Certificates of Merit acknowledge a wide range of significant service to gardening and horticulture in Scotland. These awards are an important opportunity to recognise a broader range of people who have made a significant contribution. In 2024 certificates were awarded to: **Vincent Dudley, Susan Gentle, Helen Graham, Janice Peters, Susan Wilson, Ian Maclellan, Sandy Innes**.

TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONT)

Group Award: Blooming Inverkip, Carmunnock Gardening Group, Dollar Horticultural Club with Dollar in Bloom, Lets Get Grangemouth Clean and Green, Ninewells Community Garden. The Stand.

Caley Awards: Robert Ross, Julie Muir.



OFFICER REPORTS

Administrator (incorporating the roles of Secretary and Membership Secretary)

During the past year the Society employed an administrator on a part-time basis, working 2 days per week, not always based at Saughton. The administrator role incorporates the roles of Secretary to the Society and Membership Secretary. The administrator also plays a considerable role in many other aspects of the Society's work, acting as the main point of contact for the Society for all forms of communication and handling the day-to-day administrative work that is needed to keep the Society operating smoothly.

Membership

The number of memberships in the Society on 30th September 2025 was 575. Disappointingly, we have had a slight fall in membership numbers this year from 609 as at 30th September 2024. It should be remembered, however, that the number is for total memberships – the actual number of members will be higher as the Family membership category covers a household rather than an individual.

The split for each type of membership category was as below:

Individual	380
Family	111
Student	20
Honorary	54
Corporate	7
Life	1
Groups	2

TRUSTEES REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONT)

As a charity, the gift aid we can obtain from the government is a vital income. Many thanks to those members who have renewed their gift aid declaration in recent years. Huge thanks also to those members who have generously given donations this year. This income will help The Caley to fulfil its remit to represent the whole country and all aspects of horticulture.

To ensure that the Society continues to thrive, all members are asked to encourage recruitment of new members. If you know of anyone who might enjoy The Caley but is not yet a member, please direct them to the membership section of the website at www.thecaley.org.uk or bring them along to one of our meetings or events. You may also consider giving a membership subscription as a gift.

Financial Review for the year ended 30th September 2025

The charity generated income for the year of £49,477 (2024: £86,298) and expenditure amounted to £56,094 (2024: £87,263) which resulted in a deficit (after gains on investments) for the year of £4,162 (2024: £6,041 surplus).

The price increase in subscriptions, as indicated in last year's annual report, was introduced for new memberships during the year – but is not yet fully rolled out. We continued to fund the horticultural educator role from a mix of grants and our own resources but know the use of our own resources in this manner is not sustainable, and in the coming year restricted employee hours to reduce costs, with a view to the role becoming self-funding.

Considerable thought continues to be given to the cost of *The Caledonian Gardener* and efforts are being made to secure further savings.

The Society continues to operate without the support of a Treasurer – with the task falling to the President and we continue to search for a solution to this outstanding problem. We welcome volunteers looking to support our efforts here.

The Society is extremely grateful for all donations, bequeathments and other financial support provided by friends and members. We rely on the generosity of our supporters and if you are able to help financially support The Caley at any level please do get in touch.

Reserves Policy

The Society continues to maintain a reserves policy of unrestricted reserves sufficient to cover at least 12 months of expenditure, which at the present time would amount to £56k. At the year-end the charity had unrestricted free reserves of £84,146.

This report was approved by Council on 19th March 2026 and is signed on its behalf by President Lewis Normand and Vice-President Kathryn Pitts:



President Lewis Normand

Date: 19th March 2026



Vice-President Kathryn Pitts

Date: 19th March 2026

INDEPENDENT EXAMINER'S REPORT to the Trustees of The Royal Caledonian Horticultural Society

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 14 to 28.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or for this report.

Respective responsibilities of Council and examiner

The charity's Council is 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 (as amended). The Council considers 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 2006 Charities Accounts (Scotland) Regulations. 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 council 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 other than as disclosed below:

1. which gives me reasonable cause to believe that in any material respect 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 (as amended); and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended);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.

Jaslin Bhagrath CA
Partner
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Henderson Loggie
Level 5, The Stamp
10-14 Waterloo Place
Edinburgh
EH1 3EG
.....2026

STATEMENT OF FINANCIAL ACTIVITIES **(Incorporating Income and Expenditure Account)**
for the year ended 30 September 2025

2025		2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Income from:	<i>Note</i>				
Donations and legacies	2	11,092	3,200	14,292	25,080
Charitable activities	3	22,283	11,567	33,850	56,980
Investments	4	1,335	-	1,335	3,698
Other – gain on sale of assets		-	-	-	540
Total income		34,710	14,767	49,477	86,298
Expenditure on:					
Raising funds	5	(2,725)	(686)	(3,411)	(4,488)
Charitable activities	6	(34,635)	(24,907)	(59,542)	(82,775)
Total expenditure		(37,360)	(25,593)	(62,953)	(87,263)
Net gains on investments	10	2,455	-	2,455	7,006
Net (expenditure)/income		(195)	(10,826)	(11,021)	6,041
Transfers between funds		-	-	-	-
Net movement in funds		(195)	(10,826)	(11,021)	6,041
Reconciliation of funds:					
Total funds brought forward		84,370	206,338	290,708	284,667
Total funds carried forward		84,175	195,512	279,687	290,708

The statement of financial activities includes all gains and losses recognised in the year. All of the activities of the charity are classed as continuing.

BALANCE SHEET
at 30 September 2025

	<i>Note</i>	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	9		140,158		131,150
Investments	10		-		100,179
			140,158		231,329
Current assets					
Stock		50		71	
Debtors	11	-		14,242	
Cash at bank		145,058		53,847	
		145,108		68,160	
Creditors: amounts falling due within one year	12	(5,579)		(8,781)	
Net current assets			139,529		59,379
Net assets			279,687		290,708
Funds					
Unrestricted	13		84,175		84,370
Restricted	13		195,512		206,338
Total funds	14		279,687		290,708

These financial statements were approved by the Council on 19th March 2026 and were signed on its behalf by:



Lewis Normand
President



Kathryn Pitts
Vice-President

NOTES

(forming part of the financial statements)

1 Accounting policies

The following accounting policies have been applied consistently in dealing with the terms which are considered material in relation to the charity's accounts.

Basis of preparation

Royal Caledonian Horticultural Society is Scottish Charitable unincorporated Organisation. It is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC006522.

The address of the registered office is Stable Block, Saughton Park, 60A Ford's Road Edinburgh, EH11 3HR.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)".

The charity is a public benefit entity as defined by FRS102.

The presentation currency of these financial statements is GBP with rounding to the nearest GBP.

Going concern

The Society has increased its membership fees and, together with continued monitoring of costs, this means the Society has sufficient cash reserves to meet its liabilities as they fall due. As a consequence, the Society continues to be a going concern.

Income

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacies are included in full in the Statement of Financial Activities when receivable.
- Grants receivable, including capital grants, are credited to the Statement of Financial Activities (SOFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred only when the funder specifies that the funds must be used in future accounting periods or has imposed conditions that must be met before the charity has unconditional entitlement, and these conditions have not yet been met.
- Incomes from membership fees are recognised in full when receivable.

NOTES

(forming part of the financial statements)

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly costs are shown gross of irrecoverable VAT. Where directly attributable, resources expended are allocated to the relevant functional category. Overhead and support costs are allocated to functional category on the basis of staff time.

- **Raising funds**

The costs of raising funds include expenditure incurred in supporting the charity and incurred on fundraising initiatives

- **Charitable activities**

The costs of charitable activities include expenditure incurred in supporting the charity and its objectives as set out in the council's report. These include governance costs incurred in connection with the organisational administration and compliance with constitutional requirements.

Fixed assets

At each reporting date, the charity reviews the carrying amount 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). Where it is not possible to estimate the recoverable amount of an individual asset, the charity estimates the recoverable amount of the cash-generating unit to which the asset belongs. Recoverable amount is the higher of fair value less costs to sell and value in use.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the statement of financial activities.

Depreciation is provided using the following rates to reduce by annual instalments the cost, less estimated residual value, of the tangible assets over their estimated useful lives:-

Computer equipment	33.3% straight line
Glasshouse	5% straight line

The glasshouse was in use from October 2024.

Investments

Investments are valued at the closing market value at the end of the financial year. Gains and losses on disposal and revaluation of investments are charged or credited in the statement of financial activities.

Cash and cash equivalents

Cash at bank and 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.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

Stock

Stock is valued at the lower of cost and net realisable value.

NOTES

(forming part of the financial statements)

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 a 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.

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 other than listed investments which are held at fair value and any adjustment to fair value is recognised in the profit and loss account.

Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the council have made the following judgements:

- Determine whether leases entered into by the charitable company as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds that have been earmarked by the trustees for a specific purpose.

Restricted funds are subject to specific restrictions imposed by the donor.

2 Donations and legacies

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations and legacies	11,092	3,200	14,292	7,519
<i>Grants</i>				
- Finnis Foundation	-	-	-	4,000
Gift aid receivable	-	-	-	13,561
	<hr/>	<hr/>	<hr/>	<hr/>
	11,092	3,200	14,292	25,080
	<hr/>	<hr/>	<hr/>	<hr/>

In 2024 donations and legacies was split £2,529 unrestricted and £22,551 restricted.

NOTES (continued)

3 Income from charitable activities

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Members annual subscriptions	17,872	-	17,872	17,899
Open gardens and plant sales	1,976	-	1,976	1,694
Other sales	71	-	71	357
Lectures and demonstrations	484	-	484	2,417
Publications	581	-	581	737
<i>Educational projects</i>				
- Grow & Learn	915	-	915	1,402
- Grow and Learn in Nature	-	-	-	366
- Education Bespoke Workshop	-	2,055	2,055	1,215
- Get Growing	-	-	-	20,000
- Steps to Food	-	-	-	10,000
- Leith Parks Project	-	9,512	9,512	-
<i>Shows</i>				
- Spring Show	384	-	384	893
	<u>22,283</u>	<u>11,567</u>	<u>33,850</u>	<u>56,980</u>

In 2024 income from charitable activities was split £24,877 unrestricted and £32,103 restricted.

4 Income from investments

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Interest receivable	63	-	63	777
Dividends	1,272	-	1,272	2,921
	<u>1,335</u>	<u>-</u>	<u>1,335</u>	<u>3,698</u>

In 2024 income from investments was split £3,017 unrestricted and £681 restricted.

NOTES (continued)

5 Raising funds

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Investment management fees	458	-	458	1,043
Support costs (note 7)	2,267	686	2,953	3,445
	<u>2,725</u>	<u>686</u>	<u>3,411</u>	<u>4,488</u>

In 2024 all income from raising funds was unrestricted.

6 Charitable activities

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Lectures and demonstrations	-	474	474	850
Publications	6,720	-	6,720	7,153
Open garden and plant costs	394	-	394	280
<i>Education projects</i>				
- Grow & Learn	415	19	434	496
- Allotment	358	414	772	477
- Grow and Learn in Nature	-	-	-	31,209
- Get Growing	-	9,051	9,051	-
- Steps to Food	-	7,279	7,279	-
- Leith Parks Project	-	916	916	-
- Education Bespoke Workshop	-	161	161	850
<i>Shows</i>				
- Spring Show	909	-	909	2,503
Saughton Garden development costs	66	420	486	215
Donations	537	-	537	250
Medals honours and prizes	494	-	494	698
BISCOT expenses	-	-	-	2,000
	<u>9,893</u>	<u>18,734</u>	<u>28,627</u>	<u>46,981</u>
Total direct costs	9,893	18,734	28,627	46,981
Support costs (note 7)	20,404	6,173	26,577	31,004
Governance costs – Independent examiner fees	4,338	-	4,338	4,790
	<u>34,635</u>	<u>24,907</u>	<u>59,542</u>	<u>82,775</u>

In 2024 charitable activities was split £45,921 unrestricted and £36,854 restricted.

NOTES (continued)

7 Support costs

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Staff salaries	10,832	-	10,832	22,896
Printing and stationery	749	-	749	1,257
Insurance	4,392	-	4,392	4,008
Professional Fees	1,773	-	1,773	1,509
Storage	-	-	-	1,212
Bank charges	64	-	64	74
Miscellaneous	2,826	-	2,826	2,170
Depreciation	1,245	6,859	8,104	1,323
Equipment	790	-	790	-
	<u>22,671</u>	<u>6,859</u>	<u>29,530</u>	<u>34,449</u>
<i>Support costs are allocated as follows;</i>				
Cost of generating funds	2,267	686	2,953	3,445
Charitable activities	20,404	6,173	26,577	31,004
	<u>22,671</u>	<u>6,859</u>	<u>29,530</u>	<u>34,449</u>

In 2024 all support costs were unrestricted.

8 Staff costs and numbers

	2025 £	2024 £
Wages and salaries	27,653	52,711
Pension contributions	425	1,173
	<u>28,078</u>	<u>53,884</u>

No employee earned more than £60,000 in either year.

The Society has an average of 2 (2024: 2) employees and no trustees received expenses of £nil during the year (2024 two trustees: £84).

The President is considered the key management of the organisation. The total remuneration of key management in the year was £nil.

NOTES (*continued*)

9 Tangible Assets

Cost	Computer equipment £	Glasshouse £	Total £
At beginning of year	4,009	129,876	133,885
Additions	-	17,112	17,112
	<hr/>	<hr/>	<hr/>
At end of year	4,009	146,988	150,997
	<hr/>	<hr/>	<hr/>
Depreciation			
At beginning of year	(2,735)	-	(2,735)
Depreciation	(1,245)	(6,859)	(8,104)
	<hr/>	<hr/>	<hr/>
At end of year	(3,980)	(6,859)	(10,839)
	<hr/>	<hr/>	<hr/>
Net book value			
At 30 September 2025	29	140,129	140,158
	<hr/>	<hr/>	<hr/>
At 30 September 2024	1,274	129,876	131,150
	<hr/>	<hr/>	<hr/>

10 Investments

	2025 £	2024 £
Market value		
At 1 October	100,179	120,335
Less: Cash held for investment	(537)	(1,159)
	<hr/>	<hr/>
	99,642	119,176
	<hr/>	<hr/>
Disposal proceeds	(102,097)	(26,540)
Realised gains / (losses)	2,455	1,310
Unrealised gains / (losses)	-	5,696
	<hr/>	<hr/>
	-	99,642
Cash held as part of portfolio	-	537
	<hr/>	<hr/>
	-	100,179
	<hr/>	<hr/>

The historical cost of investments is £nil (2024: £96,901)

NOTES (*continued*)

10 Investments (*continued*)

FRS 102 requires the disclosure of information in relation to certain investment risks. These risks are set out by FRS 102 as follows:

- Credit risk: this is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.
- Market risk: this comprises currency risk, interest rate risk and other price risk.
- Interest rate risk: this is the risk that the fair value or future cash flows of a financial asset will fluctuate because of changes in market interest rates.
- Other price risk: this is the risk that the fair value or future cash flows of a financial asset will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

Credit Risk

The charity invests in pooled investment vehicles and is therefore directly exposed to credit risk in relation to the instruments it holds in the pooled investment vehicles and is indirectly exposed to credit risks arising on the financial instruments held by the pooled investment vehicles.

Analysis of direct credit risk

Direct credit risk arising from pooled investment vehicles is mitigated by the underlying assets of the pooled arrangements being ring-fenced from the pooled manager, the regulatory environments in which the pooled manager operates and diversification of investments amongst a number of pooled arrangements. The Trustees carry out due diligence checks on the appointment of new pooled investment managers and on an ongoing basis monitor any changes to the regulatory and operating environment of the pooled manager. Pooled investment arrangements used by the charity comprise authorised unit trusts.

Interest rate risk

The charity is subject to interest rate risk through investments comprising bonds.

Other price risk

Other price risk arises principally in relation to equities held in pooled vehicles. The charity manages this exposure to other price risk by constructing a diverse portfolio of investments across various markets.

NOTES *(continued)*

11 Debtors

	2025 £	2024 £
Prepayments and accrued income	-	14,242
	<hr/>	<hr/>
	-	14,242
	<hr/>	<hr/>

12 Creditors

	2025 £	2024 £
Accruals and deferred income	4,626	7,457
Other creditors	711	643
Tax and social security	242	681
	<hr/>	<hr/>
	5,579	8,781
	<hr/>	<hr/>

NOTES (continued)

13 Funds

2025	2024	Incoming	Outgoing	Gains/ (losses)	Transfers	2025
	£	£	£	£	£	£
Unrestricted funds						
General fund	57,178	34,710	(37,360)	2,455	-	56,983
Designated – Bicentennial fund	27,192	-	-	-	-	27,192
	<u>84,370</u>	<u>34,710</u>	<u>(37,360)</u>	<u>2,455</u>	<u>-</u>	<u>84,175</u>
Restricted funds						
Children's Prize Fund	389	-	-	-	-	389
BIScot Fund	3,277	-	-	-	-	3,277
Saughton Garden						
Glasshouse Project	172,307	3,100	(6,859)	-	-	168,548
Education Bespoke						
Workshop	365	2,055	(289)	-	-	2,131
Get Growing	20,000	-	(9,051)	-	-	10,949
Steps to Food	10,000	-	(8,478)	-	-	1,522
Carter-Patterson Memorial Award	-	100	-	-	-	100
Leith Parks Project	-	9,512	(916)	-	-	8,596
	<u>206,338</u>	<u>14,767</u>	<u>(25,593)</u>	<u>-</u>	<u>-</u>	<u>195,512</u>
Total funds	<u>290,708</u>	<u>49,477</u>	<u>(62,593)</u>	<u>2,455</u>	<u>-</u>	<u>279,687</u>

NOTES (continued)

13 Funds (continued)

2024	2023	Incoming	Outgoing	Gains/ (losses)	Transfers	2024
	£	£	£	£	£	£
Unrestricted funds						
General fund	65,073	30,963	(50,409)	7,006	4,545	57,178
Designated – Bicentennial fund	27,192	-	-	-	-	27,192
	<u>92,265</u>	<u>30,963</u>	<u>(50,409)</u>	<u>7,006</u>	<u>4,545</u>	<u>84,370</u>
Restricted funds						
Patrick Neill Medal	100	-	(100)	-	-	-
Andrew Harley						
Benevolence	1,250	-	(1,250)	-	-	-
Children's Prize Fund	389	100	(100)	-	-	389
R L Scarlett Bequest	632	-	(632)	-	-	-
N&J Carter Bequest	1,000	-	(498)	-	(502)	-
Denise Henry Award	2,000	-	-	-	(2,000)	-
P Last Bequest	298	-	-	-	(298)	-
BIScot Fund	5,277	-	(2,000)	-	-	3,277
Saughton Garden						
Glasshouse Project	148,868	23,654	(215)	-	-	172,307
Grow and Learn	5,150	-	-	-	(5,150)	-
Grow & Learn in Nature	27,438	366	(31,209)	-	3,405	-
Education Bespoke						
Workshop	-	1,215	(850)	-	-	365
Get Growing	-	20,000	-	-	-	20,000
Steps to Food	-	10,000	-	-	-	10,000
	<u>192,402</u>	<u>55,335</u>	<u>(36,854)</u>	<u>-</u>	<u>(4,545)</u>	<u>206,338</u>
Total funds	<u>284,667</u>	<u>86,298</u>	<u>(87,263)</u>	<u>7,006</u>	<u>-</u>	<u>290,708</u>

The Grow & Learn transfer to unrestricted funds relates to salary costs from the previous year that were allocated to unrestricted general fund in error.

NOTES (*continued*)

13 Funds (*continued*)

Restricted Funds – detail of restrictions on use

Patrick Neill Medal	to provide the Dr Patrick Neill Memorial Medal.
Andrew Harley Benevolence	for general benevolence.
Children's Prize Fund	to fund any children's prizes.
RL Scarlett Bequest	RL Scarlett Bequest for Garden History Lecture.
N&J Carter Bequest	to fund Carter-Patterson Memorial Medal and prize.
Denise Henry Award	to fund Book token and Carter Medal.
P Last Bequest	to fund The Dr Andrew Duncan Medal.
BIScot Fund	to fund activities of Botanical Images Scotland.
Saughton Garden Glasshouse Project	to fund the development of the Saughton Garden Glasshouse.
Grow and Learn	dedicated support to the Grow and Learn project.
Grow and Learn in Nature	to focus on community initiatives with financial support from Coalfield Regeneration Trust (CRT)
Education Bespoke Workshop	to fund horticultural training to educational establishments.
Get Growing	to fund the salary costs for the horticulturist to run sessions for local disadvantaged people around Saughton Park
Steps to Food	to fund the salary costs and purchase of equipment to run gardening sessions for the local community
Carter-Patterson Memorial Award	to fund the Carter-Patterson award book token prize.
Leith Parks Project	to fund Groundswell funding for Leith Community parks.

Designated funds

The Bicentennial Fund was set up in 2008 with 2 large donations. The wish was to encourage and promote Scottish Horticulture by providing grants for educational opportunities. The disbursement of the fund is at the discretion of the council.

NOTES (continued)

14 Net assets reconciliation

	Unrestricted £	Restricted £	Total £
2025			
Tangible assets	29	140,129	140,158
Net current assets	84,146	55,383	139,529
	<u>84,175</u>	<u>195,512</u>	<u>279,687</u>
2024			
Tangible assets	1,274	129,876	131,150
Investments	-	100,179	100,179
Net current assets	83,096	(23,717)	59,379
	<u>84,370</u>	<u>206,338</u>	<u>290,708</u>

15 Ultimate controlling party

The charity is governed by the appointed council members.