

Enter charity name below

Enter SC No. below



Friends of Glasgow Botanic Gardens

SC022622

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st April 2024				31st March 2025		

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	17,800				17,800	13,269
Legacies					-	
Grants		250			250	
Receipts from fundraising activities	80				80	
Gross trading receipts					-	
Income from investments other than					-	
Rents from land & buildings					-	
Gross receipts from other charitable	19,850				19,850	20,000
					-	
A1 Sub total	37,730	250	-	-	37,980	33,269
A2 Receipts from asset &						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	37,730	250	-	-	37,980	33,269
A3 Payments						
Expenses for fundraising activities	642				642	641
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable	24,969				24,969	21,854
Grants and donations	3,130				3,130	11,300
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	28,742	-	-	-	28,742	33,795
A4 Payments relating to asset and						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	28,742	-	-	-	28,742	33,795
Net receipts / (payments)	8,988	250	-	-	9,238	(526)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	8,988	250	-	-	9,238	(526)

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	55,820				55,820	56,346
	Surplus / (deficit) shown on receipts and payments account	8,988	250			9,238	(526)
						-	
						-	
	Cash and bank balances at end of year	64,808	250	-	-	65,058	55,820
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			
	Total	-	-

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

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 (estimated) to nearest £	Last year to nearest £
B5 Contingent liabilities	CPH Prize		
	Total	-	200

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

Signature*

Print Name

Date of
approval

		13/11/25

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Unrestricted funds received are utilised to support the aims of the charity as detailed in Appendix 1 of the OSCR submission. These funds consist primarily of membership payments, member donations, and small donations from the public.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Contribution to the peace garden	Glasgow City Council	1	3,000
Contribution to the Royal Botanic Gardens Edinburgh following speaking event	RBGE	1	100
Contribution to Glasgow Natural History Society	Glasgow	1	30
Total			3,130

C3a Trustee remuneration

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)	N/A
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

N/A	N/A
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at
Trustees	Reimbursement for purchases made on behalf and at the request of the charity in the year	1,029	-
Connected person	Flint mill project	2,820	-

C6 Other information

Flint Mill Project

This connected person transaction was with ZM Architecture. The charity has two members connected to this entity:

- One member of the committee is a person with significant control over ZM Architecture; and
- One member of the committee is a close family member of the member noted above

The work was carried out in order to support Historic Environment Scotland submissions to gain scheduled monument consent for Flint Mill and Lade beside the River Kelvin within the Botanic Gardens.

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	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 £
Membership subscriptions	3,543				3,543	3,568
Tap and donate	6,763				6,763	8,191
Member donations	6,361				6,361	310
Donations from tours	308				308	
Baldernock Garden Club	75				75	200
Duncly Charity Trust	750				750	750
Madrigals Concert					-	250
Total	17,800	-	-	-	17,800	13,269
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
Plant Heritage		250		250	
Total	-	250		250	-
	-	-		-	-

3 Gross receipts from other charitable activities

	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 £
CPH course (education)	19,850				19,850	20,000
Total	19,850	-	-	-	19,850	20,000
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
CPH course	18,386				18,386	16,295
Flint Mill	2,820				2,820	
Website/IT	275				275	275
Insurance	105				105	104
Membership admin	801				801	750
Plant collection	807				807	208
Library catalogue	340				340	246
Notice Board	20				20	
Botanics photography	750				750	750
B Aitkinson painting	150				150	
Erroneous direct debit	41				41	
Charity membership	25				25	
Miscellaneous	399				399	
AGM admin					-	701
Lectures					-	155
Volunteering	50				50	1,965
Postage & stationery					-	51
Tours					-	146
I love the botanics					-	208
					-	
					-	
Total	24,969	-	-	-	24,969	21,854
	-	-	-	-	-	-
	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	17,800				17,800	13,269
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	80				80	
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	19,850				19,850	20,000
Sub total	37,730	-	-	-	37,730	33,269
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	37,730	-	-	-	37,730	33,269
Payments						
Expenses for fundraising activities	642				642	641
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	24,969				24,969	21,854
Grants and donations	3,130				3,130	11,300
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	28,742	-	-	-	28,742	33,795
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	28,742	-	-	-	28,742	33,795
Net receipts / (payments)	8,988	-	-	-	8,988	(526)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	8,988	-	-	-	8,988	(526)
Nature and purpose of funds						

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	250				250	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	250	-	-	-	250	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	250	-	-	-	250	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	250	-	-	-	250	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	250	-	-	-	250	-

Nature and purpose of funds

Wee Green grant of £4,500 received in the year ending 31/03/2021 for "teach the teachers" still to be utilised
£250 grant received from Plant Heritage



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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1st April 2024				31st March 2025		

Section A Statement of receipts and payments

	Unrestricted to nearest £	Restricted to nearest £	Expendable to nearest £	Permanent to nearest £	Total funds to nearest £	Total funds last to nearest £
A1 Receipts						
Donations	17,800				17,800	13,269
Legacies					-	
Grants		250			250	
Receipts from fundraising activities	80				80	
Gross trading receipts					-	
Income from investments other than					-	
Rents from land & buildings					-	
Gross receipts from other charitable	19,850				19,850	20,000
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Proceeds from sale of investments					-	
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Total receipts	37,730	250	-	-	37,980	33,269
A3 Payments						
Expenses for fundraising activities	642				642	641
Gross trading payments					-	
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Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	28,742	-	-	-	28,742	33,795
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Purchases of fixed assets					-	
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A4 Sub total	-	-	-	-	-	-
Total payments	28,742	-	-	-	28,742	33,795
Net receipts / (payments)	8,988	250	-	-	9,238	(526)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	8,988	250	-	-	9,238	(526)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	55,820				55,820	56,346
	Surplus / (deficit) shown on receipts and payments account	8,988	250			9,238	(526)
						-	
						-	
	Cash and bank balances at end of year	64,808	250	-	-	65,058	55,820
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

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

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

	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities	CPH Prize	Prizes for the CPH course	-	200
		Total	-	200

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
			29/11/2025
			29/11/2025

APPENDIX 3



**Independent examiner's
report on the accounts**
v2

Report to the trustees/members of	Friends of Glasgow Botanic Gardens						
Registered charity number	SC022622						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024	to	31	March	2025
Set out on pages						(remember to include the page numbers of additional sheets)	

Respective responsibilities of trustees and examiner	<p>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 (as amended). 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.</p>		
Basis of independent examiner's statement	<p>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 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.</p>		
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:	<div></div>	Date: 14/09/2025
Name:	<div></div>		
Relevant professional qualification(s) or body (if any):	n/a		
Address:	<div></div>		
	<div></div>		
	<div></div>		

Friends of Glasgow Botanic Gardens

Report from Chair to AGM 9th September 2024

The past year has been a busy and productive one for the Friends' committee. After last years AGM several office bearers found themselves new to the job; our Chair, Secretary and Treasurer. I myself had a big learning curve to climb particularly getting to grips with the regulatory requirements of even a small charity like ours. My thanks are due to a hardworking and active committee, cooperation from the Gardens staff and a loyal membership base.

A number of organisational projects were completed. Our membership data base was transferred to the more secure system Membershipmojo. This should allow easier and more secure communication with our members especially those with email addresses. It also allows the option for new members to join online and for our excellent monthly newsletter to be delivered electronically. Inevitably there have been one or two teething problems. Thanks are due to our Secretary and committee member [REDACTED] If you have been experiencing problems please speak to [REDACTED] our Secretary after the meeting. All our documents are now stored on Google Workspace Portal and Gmail is used for official communications. A data protection policy has been agreed by the committee.

Members will no doubt remember a survey carried out post lockdown by last year's committee. Members wished to receive more news about the activities in the Gardens and some smaller meetings of local and practical interest as well as our more established pattern of larger meetings with invited speakers. The committee has tried to serve these wishes, details of which follow.

One of my first duties as Chair was to help host the visit of [REDACTED] last September. [REDACTED] is the Scientific Director at Kew BG as well as holding a Chair at the University of Oxford and Gothenburg. We spent an enjoyable morning touring GBG led by [REDACTED]. [REDACTED] commented on the high standard of our collections and marvelled at what the Gardens achieve with a fraction of the number of staff compared to Kew. In the evening he addressed a joint meeting of The Friends of GBG, Glasgow Natural History Society and Glasgow Tree Lovers Society in Boyd Orr Building at Glasgow University on the subject of the Global Climate Emergency. Later in the autumn we held a meeting in the same format and were addressed by [REDACTED] from The Woodland Trust. We heard about the history of the organisation, its work restoring ancient woodlands and the Atlantic rainforests of Scotland.

At a more local level in February we held a very practical demonstration of composting at the Kelvindale Growers' Gardens. This was very successful and gave those members who attended a good deal of inspiration and practical ideas. We enjoyed hearing a brief history of the site and the Growers which came about during lockdown. Thanks go to [REDACTED] and to our committee member, [REDACTED]. For a warmer activity in the afternoon we moved to the south wing of the Kibble where we marked St Valentine's Day with an exhibition 'I Love the Botanics'. Amongst other things there was an exhibition of dried fallen

leaves from the previous autumn. The Turkey oak which sadly blew over in a Christmas storm was formally aged at over 180 years. The meeting was advertised by banner to the public on the railings at the main entrance and attracted a good number of participants, many of them young adults. Thanks to [REDACTED] and [REDACTED] for organising this event which we hope to repeat. As spring advanced [REDACTED] our orchid propagator led two parties of Friends through the Orchid collections and recounted some tales of her recent visit to Crete on an RHS sponsored and organised study trip.

Our public tours of the Gardens have taken place almost every week since summer of 2023. In high season the garden guides lead three to four tours each week. In addition to public tours, we have regular requests for private tours from Scottish University parties and have run separate tours for two Universities from USA. Horticultural societies, U3A groups and charities large and small have all enjoyed trips. Over the winter months we have been taking parties round the Kibble. The Friends and the garden guides are very grateful for the support and teaching we have received from staff in the Gardens and [REDACTED] in particular. Our members should look on these tours as an opportunity to engage more with our wonderful Gardens. They are organised for the enjoyment and education of our members as much as the public. If after enjoying a tour or two you feel you would like to become a garden guide, we will welcome you. Please get in touch with me. Training and encouragement will be provided. We have about ten active and experienced guides at present with several due to complete their training shortly. We do not charge for the tours but encourage donations for the work of The Friends. The committee feel that the increase in donations at our Tap and Donate machine is due at least in part to the generosity of those attending our tours. Our Treasurer can provide more details.

In June the Gardens were once again one of the major sites for Glasgow University Science Festival. Many school parties toured the Kibble with their teachers during the two weeks of the festival. Over the two weekends The Friends ran a very popular stand where children and their parents got the chance to pot soft tip cuttings and pot up bedding begonias in small pots. There was an opportunity to talk to the families about the Gardens and the work of The Friends. Perhaps we will get a few new members? Our guides led additional tours over these weekends. Thanks are due to those who volunteered on the stand namely committee members, guides and members of Friends who responded to our request for help. Please consider giving up a few hours next year to engage with eager inquisitive children and their parents.

Several committee members contributed to the assessment day which resulted in the renewal of The Green Flag Award.

On a more formal level but just as much fun the Certificate in Practical Horticulture Course run by The Friends has had another very good year. Brian and I recently attended the graduation of the first group which finished in the summer and the second group is well under way with the course at full capacity and [REDACTED] with her two members of staff working hard. All graduates are offered complimentary membership of The Friends for a

year following the course. An encouraging number go on to become hands-on volunteers in the Gardens and several join the garden guides.

Your committee thinks and discusses long and hard before spending your funds. I list some of the improvements and services we have purchased or provided. These are not listed in any particular order and without costs as our Treasurer will be giving her report shortly.

A landscape photographer is currently collecting a portfolio of the Gardens during each season of the year. This will be used for publicity and display.

Purchase of plants for the Orchid collection, plants for the renovated pond and House 10

A grant was made to our orchid propagator to help with costs incurred while with the RHS trip to Crete to study terrestrial orchids.

Two legacies were used to contribute to the rebuilding of the melon house in the service area and the renovation of the pond.

We have funded a conservation study of the flint mill on our estate by the River Kelvin. This survey allows the restoration of the site to go ahead using money from third parties.

We are grateful for the new noticeboard provided by Dowanhill, Hyndland and Kelvininside Community Council.

Work carried out by [REDACTED] our Curator and committee member [REDACTED] has resulted in more accurate mapping of our collections. This has led among other benefits to improved botanical labelling and information signage throughout the Gardens. The garden guides have related this information to What3Words location app.

We have maintained the automatic defibrillator situated on the wall of the public toilets. The doner organisation no longer exists.

We meet the costs of supervision of our garden volunteers as they maintain several areas of the Gardens.

As well as occasional financial legacies we were delighted when [REDACTED] donated her late husband's library to the Friends. Many present tonight will remember [REDACTED] as a longstanding Curator in the Gardens. The collection has now been curated and sits in the library. [REDACTED]' two publications Glasgow's Botanic Gardens and Kibble's Palace have been a source of information and inspiration to our garden guides and many others.

Friends of GBG is represented on The Forum of Friends of Glasgow Parks and Green Spaces, the bid for National City Park status for Glasgow, Gallant and Forum of Friends of Botanic Gardens.

Looking ahead, the dark clouds are the disruption caused by Glasgow, the prospect of charging entry to the Kibble and the fact that we are still without an Education Officer. Your committee members feel that the committee is now working at its full capacity. We are looking forward to appointing our committee with fully active members.

[REDACTED] September 2024

