

FORRES IN BLOOM
STATEMENT OF ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2024

Scottish Charity Number: SC036949

RITSONS
Chartered Accountants
103 High Street
Forres
Moray
IV36 1AA

FORRES IN BLOOM
YEAR ENDED 30 SEPTEMBER 2024

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FORRES IN BLOOM
TRUSTEES' ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2024
Scottish Charity Number SC036949

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Current Trustees

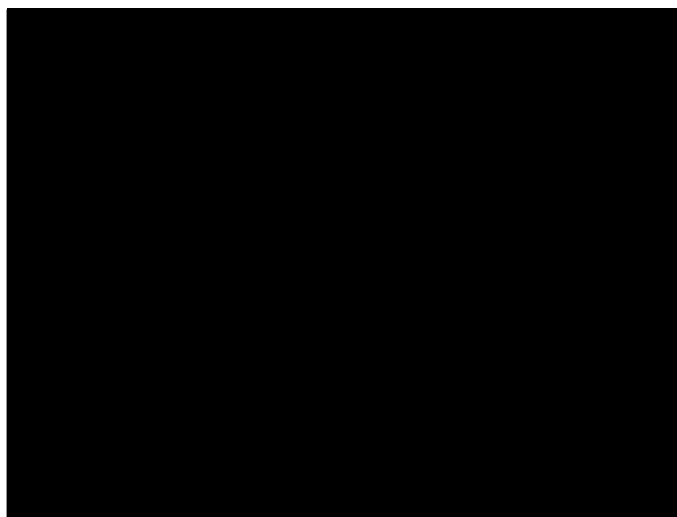
Chair

Vice Chair

Minutes Secretary

Treasurer

Members



Contact address



Recruitment and appointment of Trustees

The Association's committee members are elected at the annual general meeting. Office bearers normally serve for three years.

Governing documentation

The organisation is an unincorporated association which was registered as a charity on 25 October 2005. The original governing document of Forres In Bloom was dated 5 October 1993. The constitution was updated and approved on 26 November 2018.

Charitable purposes

The purposes of the Association are the protection and preservation of the environment for the benefit of the public by the provision, maintenance or improvement of a public park, recreation ground or open space.

This is achieved by providing and improving on, by a planned and imaginative approach, an all year round floral interest for the town.

Activities and achievements

This year we have continued to develop the site at Grant Park and prepared our entry for RHS Britain in Bloom. We were invited to take part in this campaign after our success in 2023 in winning the Rosebowl for the top town in Beautiful Scotland along with the Medium Town Trophy and Community Horticulture Award. We were delighted to be awarded a Gold Award and be announced as winner of the Town category. [REDACTED] was also awarded a well deserved Community Champion award for his work at the War Memorial and surrounds.

In October 2023 spring bedding and bulbs were planted in containers in: Town Centre, Cassieford bed, Sign bed, WeeFIBbees Garden and Victoria Roundabout. The formal beds in Grant Park were emptied and begonias, dahlias, geraniums and fuchsias were saved for overwintering and other plants composted. During the winter volunteers cleaned pots and trays in preparation for planting.

The plants saved over the winter were potted up in February and March and plug plants began to arrive in March. These were potted up and grown on in the greenhouses in preparation for planting at the beginning of June. Beds, sculptures, barrels, baskets etc were all completed by the end of June.

The Butterfly bed in the park was planted to celebrate the 100th Anniversary of Grant Park which Forres in Bloom was involved in. The Sign Bed at the Market Green was planted to celebrate the 60th Anniversary of Britain in Bloom and the Wee FIBbees sowed and planted 60 sunflowers in beds at the Community Centre to also celebrate this Anniversary.

Throughout the year our Sunday Squad have continued to meet and plant and maintain many areas throughout the town with several new volunteers. A few dedicated volunteers watered and fed the displays daily.

The Wee FIBbees again met from April to October, in the evenings during school time and on Tuesday mornings during the summer holidays. There were new members this session.

FORRES IN BLOOM

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 30 SEPTEMBER 2024

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This year 446 Squadron Forres have helped out on a weekly basis from April to October. The cadets spent an hour each week working with us on tasks such as removing weeds, clearing detritus and general tidying in the town. Through this they have completed the volunteer section of their Duke of Edinburgh awards.

We also worked with Forres Academy pupils on their Enrichment Days working towards John Muir Awards. They helped weed the beds at the Legion.

We have had great support from the community of Forres. We held our usual coffee mornings. We also received grants from the Co-op, a tournament at the Golf Club and many other donations. There have been also welcome donations in the Cairn and collection tins in shops. Our Membership Coordinator has also reclaimed a substantial amount from Gift Aid.

The trustees did not receive any remuneration during the year.

Reserves policy

The current aim is to maintain cash reserves sufficient to cover one year's running costs, as well as any unforeseen costs which may arise in the year.

Approved by the Trustees and signed on their behalf


Chair

Date

27 Nov 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORRES IN BLOOM
YEAR ENDED 30 SEPTEMBER 2024**

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 5 to 8.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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

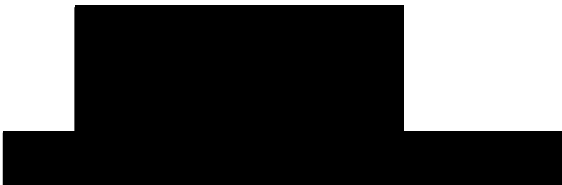
In the course of my examination, no matter has come to my attention :

1. which gives me reasonable cause to believe that in any material 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, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Ritsons Chartered Accountants
103 High Street
FORRES
IV36 1AA

Date: 29/11/24

FORRES IN BLOOM
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 30 SEPTEMBER 2024

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	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<u>Receipts</u>				
Membership subscriptions	-	595	595	625
Sponsorship	-	950	950	240
Donations	-	11,167	11,167	8,598
Bequests	-	32,676	32,676	
Gift aid	-	1,391	1,391	2,127
Fundraising activities	-	1,958	1,958	1,538
Miscellaneous income	-	-	-	943
Grant - Forres Common Good Fund	-	5,000	5,000	5,000
Grants - Co-op Local Community Fund	-	2,489	2,489	
Grants - Other	813	1,160	1,973	1,000
Bank Interest		797	797	
Total donations and fundraising	813	58,183	58,996	20,071
Total receipts	813	58,183	58,996	20,071
<u>Payments</u>				
Planting costs	-	19,307	19,307	18,921
Advertising and promotion	-	45	45	
Insurance	-	731	731	677
Judging and Award Day Expenses	-	444	444	653
Sundry expenses	-	1,425	1,425	744
Service, repairs, tools & equipment	813	1,136	1,949	1,726
Fuel	-	549	549	522
Coffee morning expenses	-	318	318	314
Cost of charitable activities	813	23,955	24,768	23,557
Hall hire and meeting costs	-	5	5	
Postage and stationery	-	14	14	13
Governance costs	-	19	19	13
Purchases of fixed assets		5,467	5,467	1,470
Total payments	813	29,441	30,254	25,040
Net (payments)/ receipts	-	28,742	28,742	(4,969)
Transfer to/(from) funds	-	-	-	-
(Deficit)/ Surplus for year	-	28,742	28,742	(4,969)

FORRES IN BLOOM

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**STATEMENT OF BALANCES
AT 30 SEPTEMBER 2024**

		Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	<u>Note</u>				
<u>BANK AND CASH IN HAND</u>					
Opening balances		4,812	33,580	38,392	43,361
(Deficit)/Surplus for year		-	28,742	28,742	(4,969)
Closing balances		4,812	62,322	67,134	38,392
<u>RESERVES</u>					
Unrestricted funds	2	-	62,322	62,322	33,580
Restricted funds	3	4,812	-	4,812	4,812
Closing balances		4,812	62,322	67,134	38,392
<u>ASSETS - At Cost</u>					
<u>Assets</u>					
Signage				1,353	1,353
Water bowser				4,632	4,632
Greenhouse				12,466	12,466
Potting Shed				4,195	4,195
Self watering baskets				968	968
Lawn Edger & Blower				650	650
Tools				270	270
Greenhouse Heater				355	355
Staging for Greenhouse				984	984
Petrol Edger and Mower				989	989
Trolleys				1,548	1,548
Trailer				2,875	2,875
Self watering planters				5,457	5,457
Fencing				4,948	4,948
Flymo				300	300
Sit on mower				9,173	9,173
Play Equipment				3,720	3,720
Shipping container				1,000	1,000
John Deere Gator				8,750	8,750
Stihl Lawn Mower				1,424	1,424
Mulcher fitted to John Deere mower				126	126
Trolley mounted waterer				1,000	1,000
Stihl Chainsaw				294	294
Stihl Hedgetrimmer				261	261

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STATEMENT OF BALANCES
AT 30 SEPTEMBER 2024

	Total funds 2024 £	Total funds 2023 £
<u>Note</u>		
<u>ASSETS - At Cost Continued</u>		
<u>Assets</u>		
Stihl Pole pruner	394	394
Stihl Battery packs and chargers	974	974
Replacement tools	540	540
5 Ryobi Patio/Paving Brushes + Batteries + Chargers	1,244	1,244
Ladder	160	160
Ryobi Edger	370	370
Security lights	60	60
Planters	4,889	4,889
Danish trolleys	525	525
Leaf Blower	185	185
Ryobi Cordless Power Washer	160	160
<u>Purchased in year: -</u>		
Amberol Self Watering Planters + Liners	5,117	
Signage	350	
 Closing balance - At Cost	 <u>82,706</u>	 <u>77,239</u>

The accounts were approved by the Trustees at our Annual General Meeting on

On Behalf of the Trustees:-

[Redacted Signature]

Chair

[Redacted Signature]

Treasurer

NOTES TO THE STATEMENT OF ACCOUNTS**YEAR ENDED 30 SEPTEMBER 2024****1 ACCOUNTING POLICIES****Fund accounting**

Funds held by the charity are either:

Unrestricted funds:-

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds:-

These are unrestricted funds which the trustees have ear-marked for spending on a specific purpose/project.

Restricted funds:-

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 UNRESTRICTED FUNDS

	Balance at 1 Oct 2023	Incoming Resources	Outgoing Resources	Transfer of Funds	Balance at 30 Sep 2024
General Funds	33,580	58,183	(29,441)	-	62,322

Included in general funds at 1st October 2023 was £5,000 which the trustees had allocated as a designated fund not to be used on the general operating costs of the charity. As there was no expenditure of the designated fund during the year the balance at 30 September 2024 remains at £5,000.

3 RESTRICTED FUNDS

	Balance at 1 Oct 2023	Incoming Resources	Outgoing Resources	Transfer of Funds	Balance at 30 Sep 2024
MDC Developer Funds		813	813		nil
Hygeia Foundation	4,812	-	-	-	4,812

Hygeia Foundation - This amount relates to the remaining funds from a Grant received from The Hygeia Foundation for the purchase of solar panels and battery powered garden machinery still to be spent.