

# Space to Grow, Moffat

Scotland · Charity number SC040255

## Details

|            |                                                      |
|------------|------------------------------------------------------|
| Status     | Active                                               |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2009-02-10                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

|         |                                                                              |
|---------|------------------------------------------------------------------------------|
| Address | Old Church Depot<br>Annanside<br>Moffat<br>Dumfries and Galloway<br>DG10 9HB |
| Website | <a href="http://www.space2growmoffat.org">www.space2growmoffat.org</a>       |

## Activities

**Activities:** 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of environmental protection or improvement'

**What the charity does:** The charity is set up to advance environmental benefit, health and community development. We do this by providing growing spaces - allotments, raised beds and polytunnel - which reduce food miles and provide physical and mental health benefits for growers, as well as opportunities for learning and volunteering. We rent space in our buildings to local small businesses and community projects - and we have plans to improve our buildings to extend this aspect of the charity. We are able to make grants to local environmental projects from our surplus income.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The organisation's purposes are: 4.1 The advancement of citizenship or community development (including rural or urban regeneration) 4.2 The advancement of environmental protection or improvement 4.3 The advancement of education 4.4 The advancement of health

## Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £15,583 | £9,411      | -      | 0         |
| 2024-03-31 | £24,462 | £19,038     | -      | 0         |
| 2023-03-31 | £49,688 | £47,414     | -      | 0         |
| 2022-03-31 | £15,902 | £16,843     | -      | 0         |
| 2021-03-31 | £32,007 | £24,054     | -      | 0         |

**Space to Grow, Moffat**

Scotland - Charity number SC040255

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# Accounts

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**Space to Grow, Moffat**

**Annual Report and Accounts  
for the Year Ended 31<sup>st</sup> March 2025**

# **Space to Grow, Moffat**

## **Annual Report and Accounts for the Year Ended 31<sup>st</sup> March 2025**

### **Trustees' Report**

#### Board of Trustees and Administration Details

Space to Grow, Moffat was established as a company limited by guarantee (Moffat Can Ltd) and recognised as a charity in Scotland (No. SC040255) in February 2009. It converted to a Scottish Charitable Incorporated Organisation on 11 November 2020 and is governed by its constitution.

The structure of the charity consists of the Charity Trustees who hold regular meetings and generally control the activities of the organisation, and the members who have the right to attend members' meetings (including any annual general meeting) and appoint people to serve on the Board. The current Charity Trustees and those who served during the year are [REDACTED]

The address of the principal office of the charity is Old Church Depot, Annanside, Moffat, Dumfriesshire DG10 9HB.

#### The Objects of the Charity

The charity's objectives, as set out in its constitution are:

- The advancement of citizenship or community development (including rural or urban regeneration)
- The advancement of environmental protection or improvement
- The advancement of education
- The advancement of health

#### Review of activities

The year was one of consolidation. We improved our already healthy financial situation, made further improvements to the grounds and allotments and maintained the numbers of allotment holders. Having been granted planning permission for our plans to redevelop the main building, we have found ourselves in a challenging funding environment.

We continued to have a high take-up of allotment / growing spaces (ground plots, polytunnel spaces and raised beds) and in the current season have a waiting list again. We have plans to extend the number of raised beds as demand continues to grow, although this was not progressed this year. We made a major improvement to the ground in front of the main building, which seems to have resolved the ongoing problems with large potholes and run off onto the highway. Unfortunately, we continued to be impacted by the health issues affecting a number of trustees during the year.

We have been unable to increase the number of indoor tenants during the financial year. We have three commercial tenants and one community tenant but because of the potential redevelopment, any new tenant would have to accept the likelihood of a temporary or permanent future move.

## **Space to Grow, Moffat**

### **Annual Report and Accounts for the Year Ended 31<sup>st</sup> March 2025**

Financially, we continued to run an operating surplus which is sustainable and unrelated to grant income. In line with our business plan, we reinvested part of the surplus into the maintenance and development of the site. Although we suspended our environmental action fund in the previous year, we made a small grant to encourage growing amongst nursery children.

During the year we weren't able to make significant progress on our plans for conversion of the main building into a vibrant multi-use space for local small businesses, community projects and remote workers. We continue to seek the significant funding required to bring the project to fruition, but we find ourselves in a challenging environment for capital funds.

Volunteers have continued to make a significant contribution to the organisation over the year, particularly in the allotment area. Although we have professional input into the grounds maintenance, our volunteers top this up by keeping the grounds and allotment spaces tidy, and maintaining the fruit trees and hedging.

The accounts have been compiled on a receipts and payments basis. At the year end cash reserves stood at £37,357, all of which was unrestricted. £5,108 of these funds are designated for future work (see note in Statement of Balances). It is the trustees' policy to maintain sufficient reserves to meet three months of future planned activity and to cover administrative costs. At the end of the year this had been achieved.

Approved by the Board of Trustees on 4/12/25 and signed on its behalf by:

 Trustee

## **Independent Examiner's Report to the Board of Trustees of Space to Grow, Moffat**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2025, which are set out on pages 4 and 5.

### **Respective responsibilities of trustees and examiner**

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

The 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 view given by the accounts.

### **Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material 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.

Signed .....

Date .....

11/12/25

Hollis Accounting Ltd  
Chartered Accountants  
3 Melville Crescent  
Edinburgh  
EH3 7HW

**Space to Grow, Moffat**  
**Receipts and Payments Account for the Year Ended**  
**31st March 2025**

|                                                     | Restricted<br>funds<br>£ | Unrestricted<br>funds<br>£ | Total<br>2024/25<br>£ | Total<br>2023/24<br>£ |
|-----------------------------------------------------|--------------------------|----------------------------|-----------------------|-----------------------|
| <b><u>Receipts</u></b>                              |                          |                            |                       |                       |
| Grants                                              | -                        | -                          | -                     | 8,945                 |
| Charitable activities                               | -                        | 5,833                      | 5,833                 | 5,317                 |
| Other trading activities                            | -                        | 9,750                      | 9,750                 | 10,200                |
| <b>Total receipts</b>                               | <b>-</b>                 | <b>15,583</b>              | <b>15,583</b>         | <b>24,462</b>         |
| <b><u>Payments</u></b>                              |                          |                            |                       |                       |
| Payments for charitable activities:                 |                          |                            |                       |                       |
| Redevelopment costs                                 | -                        | 5,892                      | 5,892                 | 12,683                |
| Property and garden costs                           | -                        | 1,082                      | 1,082                 | 5,525                 |
| Insurance                                           | -                        | 843                        | 843                   | 795                   |
| Website                                             | -                        | -                          | -                     | 20                    |
| Donations made                                      | -                        | 50                         | 50                    | -                     |
| Miscellaneous                                       | -                        | -                          | -                     | 15                    |
| Governance costs:                                   |                          |                            |                       |                       |
| Accounts and independent examination<br>(two years) | -                        | 1,400                      | 1,400                 | -                     |
| Purchase of assets:                                 |                          |                            |                       |                       |
| Garden equipment                                    | -                        | 144                        | 144                   | -                     |
| <b>Total purchases</b>                              | <b>-</b>                 | <b>9,411</b>               | <b>9,411</b>          | <b>19,038</b>         |
| <b>Surplus/(deficit) for year</b>                   | <b>-</b>                 | <b>6,172</b>               | <b>6,172</b>          | <b>5,424</b>          |
| <b>Cash funds brought forward</b>                   | <b>-</b>                 | <b>31,203</b>              | <b>31,203</b>         | <b>25,779</b>         |
| <b>Cash funds carried forward</b>                   | <b>-</b>                 | <b>37,375</b>              | <b>37,375</b>         | <b>31,203</b>         |



**Space to Grow, Moffat**  
**Receipts and Payments Account for the Year Ended**  
**31st March 2025**

**Bank and cash on hand**

|                              | 2024/25      | 2023/24      |
|------------------------------|--------------|--------------|
|                              | £            | £            |
| Opening balances             | 31,203       | 25,779       |
| Surplus / (deficit) for year | <u>6,172</u> | <u>5,424</u> |
| Closing balances             | 37,375       | 31,203       |

**Restricted funds**

During the year there were no restricted funds.

**Designated funds**

Unrestricted cash funds stood at £37,375 at the end of the year and, of these, the trustees have designated £5,108 (2024: £11,000) for the future redevelopment of the site.

**Assets and liabilities**

At the year end Space to Grow, Moffat owned property, which had a value in 2011 of £156,561 (2024: £156,561), and equipment valued at £2,454 (2024: £3,628). It was owed £792 solar panel income (2024: £1,119). The charity owed £840 in accrued accountancy costs (2024: £650)

**Donations made**

In the year a donation of £50 was made to Wise Owls Nursery for its Growing Club (2024: £nil).

**Trustee expenses**

The members of the Board of Trustees did not receive any remuneration or expense reimbursements in either year.

Approved by the Board of Trustees on 4/12/25 and signed on its behalf by:

Trustee