
Bellsmyre Community Garden

A Scottish Charitable Incorporated Organisation

Annual Report and Financial Statements Year Ended 28 February 2025

**Chalmers Accountants
Chartered Certified Accountants
85 Glasgow Road, Dumbarton, G82 1RE**

Bellsmyre Community Garden

A Scottish Charitable Incorporated Organisation

Index to the Financial Statements

For Year Ended 28 February 2025

	Page No.
Members and Group Information	1
Report of Committee of Management	2
Responsibilities of the Committee of Management	3
Independent Examiner's Report	4
Receipts and Payments Account	5
Statement of Balances	6
Notes to the Financial Statements	7

Bellsmyre Community Garden

A Scottish Charitable Incorporated Organisation

Members and Group Information

For Year Ended 28 February 2025

Chairperson

[REDACTED]

Secretary

[REDACTED]

Treasurer

[REDACTED]

Other Committee Members

[REDACTED]

Independent Examiner

[REDACTED]

Chalmers Accountants
Chartered Certified Accountants
85 Glasgow Road,
Dumbarton, G82 1RE

Bankers

Virgin Money
47 High Street
Dumbarton
G82 1LS

Charity Number

SC045397

Bellsmyre Community Garden

A Scottish Charitable Incorporated Organisation

Report of Committee of Management

For Year Ended 28 February 2025

The Committee of Management have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 28 February 2025.

Structure Governance and Management

Constitution

Bellsmyre Community Garden is a Scottish Charitable Incorporated Organisation (SCIO) and was registered in its current legal form on 5 February 2015. The charity and administration arrangements are set out in the charity's constitution.

Appointment of Trustees

The management committee appoints new Trustees at the Annual General Meeting.

Management

The committee members are responsible for the strategic direction and governance of the organisation, whilst the day-to-day running is delegated to the Project Manager.

Objectives and Activities

Charitable purpose

To manage and supervise the charity's allotments and gardens for the benefit of its members and the Bellsmyre community.

Activities

To promote community participation, to increase the number of volunteer, to foster good relations with residential neighbourhoods, local statutory organisations and our community partners in Bellsmyre.

Financial Review

Receipts on the unrestricted funds were £13,303. Payments for the year of £16,959 left the charity with a deficit of £3,656.

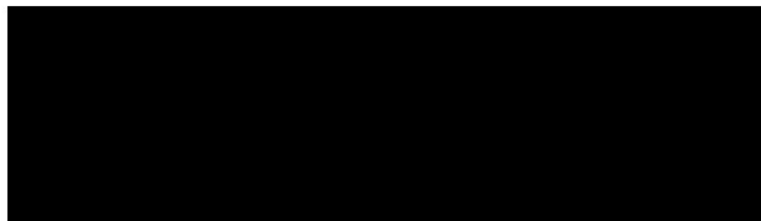
Reserves Policy

It is the Trustees' policy to hold funds available for withdrawal to cover six months' operating costs.

Plans for the Future

The Trustees intend to continue and develop the services that the charity provides for the benefit of the Bellsmyre community and neighbouring communities.

On behalf of the Committee of Management



Bellsmyre Community Garden

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Responsibilities of the Committee of Management

For Year Ended 28 February 2025

The responsibilities of the Committee of Management detailed below should be read in conjunction with the independent examiner's report as a means of distinguishing their respective responsibilities in relation to the financial statements.

Preparation of Financial Statements

The Committee of Management are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Group and of its income and expenditure for that period.

Accounting Policies

In preparing the financial statements set out on pages 5 to 7 the Committee of Management have used appropriate accounting policies, consistently applied and supported by reasonable and prudent judgements and estimates, and all accounting standards which they consider to be applicable have been followed.

Accounting Records

The Committee of Management have responsibility for ensuring that the Group keeps accounting records which disclose with reasonable accuracy the financial position of the Group and which enable them to ensure that the financial statements comply with appropriate legislation.

General Responsibility

The Committee of Management have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Group and to detect irregularities.

**Independent Examiner's Report to the Trustees of
Bellsmyre Community Garden
A Scottish Charitable Incorporated Organisation
For Year Ended 28 February 2025**

I report on the accounts of the charity for the year ended 28 February 2025 which are set out on pages 5 to 7.

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 charity's trustees consider 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.

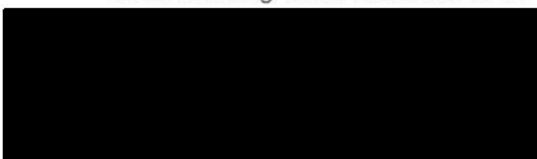
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 8 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.



Date: 3 April 2025

85 Glasgow Road
Dumbarton
G82 1RE

Bellsmyre Community Garden
A Scottish Charitable Incorporated Organisation
Receipts and Payments Account
For Year Ended 28 February 2025

		General Funds	Restricted Funds	2025	2024
		£	£	£	£
Receipts					
Gardening services/plant sales		8,815	-	8,815	4,911
Grants		3,988	-	3,988	7,000
Donations		200	-	200	-
Sale of Polytunnel & Shed		300	-	300	-
Sale of Trailer		-	-	-	610
		<u>13,303</u>	<u>-</u>	<u>13,303</u>	<u>12,521</u>
Payments					
Cost of charitable activities	2	12,183	-	12,183	10,012
Governance costs	3	540	-	540	540
Equipment	4	<u>4,236</u>	<u>-</u>	<u>4,236</u>	<u>-</u>
		<u>16,959</u>	<u>-</u>	<u>16,959</u>	<u>10,552</u>
(Deficit)/surplus for year		<u><u>(3,656)</u></u>	<u><u>-</u></u>	<u><u>(3,656)</u></u>	<u><u>1,969</u></u>

Bellsmyre Community Garden
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Statement of Balances
As at 28 February 2025

	Note	Unrestricted Funds	Restricted Funds	2025 £	2024 £
Bank and cash balances					
Balances brought forward		7,232	-	7,232	5,263
(Deficit)/surplus for year		(3,656)	-	(3,656)	1,969
		<hr/>	<hr/>	<hr/>	<hr/>
Balances carried forward		3,576	-	3,576	7,232

Approved by the Management Committee 4 April 2025 and signed on their behalf by:-



Bellsmyre Community Garden

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Notes to the Financial Statements

As at 28 February 2025

1. Accounting Policies

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

Basis of Preparation

The financial statements are prepared under the historical cost convention. They have been prepared in accordance with the Charities Statement of Recommended Practice (SORP 2005), the Charities Accounts (Scotland) Regulations 2006, and Applicable Accounting Standards.

Income Recognition

Income is received by way of grants and community services and these are included in full in the receipts and payments account as they are received.

Bank interest is included in the receipts and payments account upon receipt.

2. Cost of Charitable Activities

	2025 £	2024 £
Material costs	7,092	4,059
Insurance and water costs	186	181
Repairs and tools	2,429	2,537
Motor expenses	1,778	2,075
Drawings and Planning	-	1,078
Sundry costs	698	82
	<u>12,183</u>	<u>10,012</u>

3. Governance Costs

	2025 £	2024 £
Independent examiner's fee	<u>540</u>	<u>540</u>

4. Equipment

	2025	2024
Solar Panels	<u>4,236</u>	<u>-</u>

5. Related Party Transactions

The charity's insurance policy includes Trustee indemnity insurance for all trustees. No remuneration was paid to the trustees or to any connected person during the year other than to reimburse costs incurred for the charity.