

Arbroath Garden Allotment Association SCIO

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period 1st June 2024-31st May 2025

Scottish Charitable Incorporated Organisation SC046899



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TRUSTEES' ANNUAL REPORT

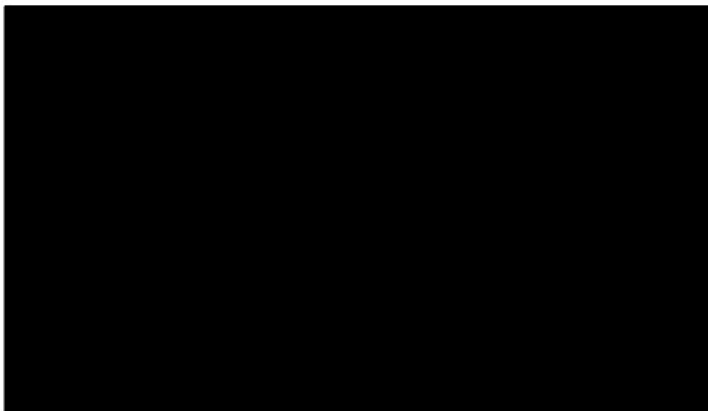
The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ended 31st May 2025.

Charity Name Arbroath Garden Allotment Association SCIO

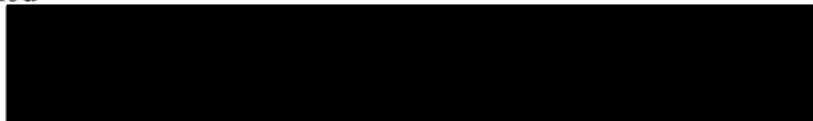
Charity Number SC046899

Principal Address 
Arbroath Garden Allotment Association
85A Brechin Road
Arbroath
Angus
DD11 1TA

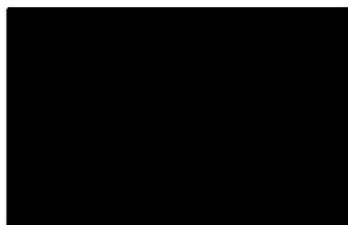
Current Trustees



Others during the period



Independent Examiner



TRUSTEES' ANNUAL REPORT

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Arbroath Garden Allotment Association is a Scottish Charitable Incorporated Organisation (SCIO), the charity was registered in its current legal status from 13th October 2016. Arbroath Garden Allotment Association have a constitution in place for the running of the charity which states the purposes and administration, the charity was previously a voluntary organisation.

Appointment of Trustees

At each Annual General Meeting (AGM), the members may elect any member to be a charity trustee, the committee may at any time appoint any member to be a charity trustee. At the AGM, one third of the charity trustees elected/appointed shall retire from office: the question of which of them is to retire shall be determined by some random method at each AGM. A charity trustee who has served on the committee for a period of 3 years shall automatically vacate office on expiry of that 3-year period but will be eligible for re-election.

The charity trustee must elect (from among themselves) a chair, a vice chair, a treasurer, and a secretary.

The maximum number of charity trustees is 12, the minimum number of trustees is 5.

Organisation Structure

The structure of the organisation consists of:

- (a) The MEMBERS – who have the right to participate in members meetings (including any annual members meeting) and have important powers under the constitution; the members elect people to serve on the committee and take decisions on changes to the constitution.
- (b) The Committee – who hold regular meetings and generally control the activities of the organisation: as it is the committee responsible for monitoring and controlling the financial position of the organisation. Meetings will be held each month from March to November.

The people serving on the committee are referred to in the constitution as Charity Trustees.

OBJECTIVES & ACTIVITIES

The purpose of the organisation is the provision of recreational facilities with the object of improving the conditions of life for the person for whom the activities are primarily intended. In furtherance of this purpose our aim is to encourage the cultivation of suitable ground for horticulture purpose and to provide allotment plots in or near the Burgh of Arbroath. On which we encourage an interest in sustainable gardening and associated benefits of health, diet, well-being whilst developing our community spirit to be as environmentally friendly as possible.

To provide these opportunities to all regardless of age, ill-health, disability or financial hardship or other disadvantage. In so doing, the organisation commits to treat all members with fairness and respect and undertakes to provide equality of opportunity.

TRUSTEES' ANNUAL REPORT

ACHIEVEMENTS & PERFORMANCE

Presidents Report

We traditionally begin by remembering our members that have passed on throughout the year in 2025 we lost [REDACTED] earlier this year.

We have had a busy time this year with our main project build of the disabled toilet on the Brechin Road site. The build has gone well, we have had donations from various parties and good, discounted prices from main distributors in the area, and even though we had 3 different building inspectors to contend with the build has gone well. The walls etc were erected and cladded inside and out, the inside took shape with wiring and plumbing being completed and tested and passed the project was completed in May this year just inside our 3-year building warrant deadline. The toilet is open and fully operational; it is not locked but open all the time the key safe on the exterior of the door is for emergency purposes only.

We also got the leak on the porta cabin roof fixed and the outside walls cladded as part of our ongoing maintenance and repair procedures.

We also completed our conditions of let of which was sent to all members and Angus council.

FUTURE PLANS

We have the fence at Hillend Road to be replaced with a new one we are awaiting quotes for the work to be carried out.

[REDACTED]

FINANCIAL REVIEW

Overview

The results for the period are set out in the attached accounts. The total income for the year was £5,897(2024 £11,763). The total expenditure was £11,219 (2024 £10,312). The results show a deficit of £5,322 (2024 surplus £1,451). Leaving unrestricted funds of £6,378 (2024 £6,158) and restricted funds of £nil (2024 £5,542) total funds remaining are £6,378(2024 £11,700). The deficit was paid from funds received in the previous year.

RESERVES POLICY

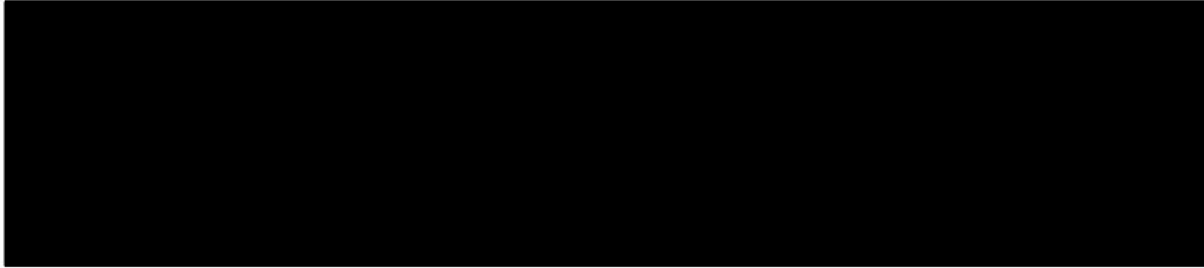
Our reserves are a nominal amount of unrestricted funds which are: total funds less restricted amounts then decided by the trustees to be designated reserves at any trustees meeting to furtherance of the reserves policy. The reserves for this purpose are noted on the notes under movement in funds designated reserves.

The board of trustees have decided on required reserves for the charity and at this point in time there are £1462 designated for fencing, £680 designated for key deposits these are currently held within the main bank account.

The fencing reserve fund can be accessed when any future repairs are required, key deposits would be held as long as the charity exists in the event of closure of the charity the key deposits would be returned to the members who rent plots at wind-up.

APPROVAL

This report was approved by the trustees on the 3rd September 2025 and signed on their behalf by:



Arbroath Garden Allotment Association SCIO – SC046899

ARBROATH GARDEN ALLOTMENT ASSOCIATION SCIO - SC046899
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period 1st June 2024 to 31st May 2025 which are set out on pages 7-12.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the 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 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 following requirements have not been met: - 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 in accordance with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations.

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

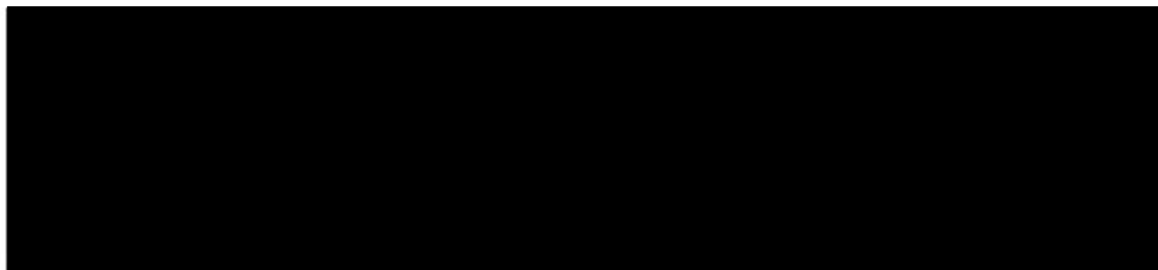
STATEMENT OF RECEIPTS & PAYMENTS

		2025 £ Unrestricted	2025 £ Restricted	2025 £ Total	2024 £ Total
Receipts					
Donations	1	824	0	824	705
Grants	2	0	0	0	5,500
Trading		4,793	0	4,793	5,298
Fundraising		280	0	280	260
TOTAL RECEIPTS		5,897	0	5,897	11,763
Payments					
Charitable Activities	3	5,402	5,542	10,944	10,112
Governance					
Preparation of Accounts		75	0	75	0
Independent Examination		200	0	200	200
Fundraising expenses					
TOTAL PAYMENTS		5,677	5,542	11,219	10,312
Surplus/Deficit for period		220	-5,542	-5,322	1,451

STATEMENT OF BALANCES

		2025 £	2025 £	2025 £	2024 £
		Unrestricted	Restricted	Total	Total
Funds Reconciliation					
Balance as at 01 June		6,158	5,542	11,700	10,249
Surplus/Deficit		220	-5,542	-5,322	1,451
		<u>6,378</u>	<u>0</u>	<u>6,378</u>	<u>11,700</u>
Bank Balance					
Balance	Main	6,378	0	6,378	11,681
			0		19
		<u>6,378</u>	<u>0</u>	<u>6,378</u>	<u>11,700</u>
Liabilities					
Repairs/Office		0	0	0	57
Preparation of accounts		75	0	75	0
Independent Examination Fee		200	0	200	200
		<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>

These accounts were approved by the Trustees on the 3rd September 2025 and signed on their behalf by:



NOTES TO THE ACCOUNTS

1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purposes.
- c) Any purposes are set out below in the further notes

3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

As per the constitution remuneration policy there is payment to some trustees on an annual basis this was paid to the following trustees:

Chairperson
Vice Chairperson
Treasurer
Secretary

(2024/2025:£nil) there were no other expenses paid to either trustees or related parties

No travelling expenses were reimbursed to trustees this year

NOTES TO THE ACCOUNTS cont'd

1. Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Small donations	824	0	824	705
	824	0	824	705

2. Grants

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
The Arbroath Improvement Trust	0	0	0	500
Colin Grant Charitable Trust	0	0	0	2,000
Aberbrothock Skea Charitable Trust	0	0	0	3,000
	0	0	0	5,500

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