

	Independent examiner's report on the accounts						v2
Report to the trustees/members of	GRANTON COMMUNITY GARDENERS SCIO						
Registered charity number	SC047087						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1	February	2025	to	31	January	2026
Set out on pages	Pages 3-8 of this documents						

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.
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 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:

20 April 2026

Name: Phillip Lockwood-Holmes

Relevant professional qualification(s) or body (if any):

N/A


Address: 100/2 Spottiswoode Street


Edinburgh

EH9 1BY

Give here brief details of any items that the examiner wishes to disclose

As part of my examination, I was granted full read-only access to Granton Community Gardeners SCIO's Xero accounting system. On Saturday, 28 March 2026, I reviewed the charity's financial records and confirmed that the accounts presented over the following pages accurately reflect the financial activity for the year. I carried out random sampling of both invoices and receipts; all requested documentation was provided promptly and in full.

	Enter charity name below						Enter SC No. below		
	Granton Community Gardeners SCIO						SC047087		
	Receipts and payments accounts								
	For the period from	Period start date			to	Period end date			
Day		Month	Year	Day		Month	Year		
01		February	2025	31		January	2026		
Section A Statement of receipts and payments									
	Unrestricted funds	Restricted funds	Expendable endowment funds		Permanent endowment funds	Total funds current period	Total funds last period		
	to nearest £	to nearest £	to nearest £		to nearest £	to nearest £	to nearest £		
A1 Receipts									
Donations	2,303	10,000				12,303	2,674		
Legacies						- 0	- 0		
Grants		120,904				120,904	107,177		
Receipts from fundraising activities						- 0	- 0		
Gross trading receipts	50,794	8,583				59,377	53,420		
Income from investments other than land and buildings						- 0	- 0		
Rents from land & buildings						- 0	- 0		
Gross receipts from other charitable activities						- 0	- 0		
						- 0	- 0		
A1 Sub total	53,097	139,487	- 0		- 0	192,584	163,271		
A2 Receipts from asset & investment sales									
Proceeds from sale of fixed assets						- 0			
Proceeds from sale of investments						- 0			
A2 Sub total	- 0	- 0	- 0		- 0	- 0	- 0		
Total receipts	53,097	139,487	- 0		- 0	192,584	163,271		
A3 Payments									
Expenses for fundraising activities						- 0	- 0		
Gross trading payments	18,004					18,004	14,731		
Consultancy	16,664	5,824				22,488	- 0		
Investment management costs						- 0	- 0		
Payments relating directly to charitable activities	13,108	137,252				150,360	105,943		
Grants and donations						- 0	- 0		
Governance costs:						- 0	- 0		
Audit / independent examination						- 0	- 0		
Preparation of annual accounts						- 0	- 0		
Legal costs						- 0	- 0		
Other						- 0	- 0		
Trustee Expenses						- 0	- 0		
A3 Sub total	47,776	143,076	- 0		- 0	190,852	120,674		
A4 Payments relating to asset and investment movements									
Purchases of fixed assets						- 0	5,000		
Purchase of investments	20,000					20,000			
A4 Sub total	20,000	- 0	- 0		- 0	20,000	5,000		
Total payments	67,776	143,076	- 0		- 0	210,852	125,674		
Net receipts / (payments)	(14,679)	(3,589)	-		-	(18,268)	37,597		
A5 Transfers to / (from) funds									
						-			
Surplus / (deficit) for year	(14,679)	(3,589)	-		-	(18,268)	37,597		

Granton Community Gardeners SCIO						SC047087	
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	45,018	70,614			115,632	78,035
	Surplus / (deficit) shown on receipts and payments account	(14,679)	(3,589)			(18,268)	37,597
						-	-
						-	-
	Cash and bank balances at end of year	30,339	67,025	-	-	97,364	115,632
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-
	Details			Fund to which asset belongs		Market valuation	Last year
						to nearest £	to nearest £
B2 Investments	Shares in wholly owned trading subsidiary			Granton Community Gardenres		20,000	-
					Total	20,000	-
	Details		Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
					to nearest £	to nearest £	to nearest £
B3 Other assets	Land: Community Garden at 10 Wardieburn Road		Granton Community Gardeners		40,000	40,000	40,000
	Commercial oven and mixer		Granton Community Gardeners		5,000	-	2,500
				Total	45,000	40,000	42,500
	Details			Fund to which liability relates		Amount due	Last year
						to nearest £	to nearest £
B4 Liabilities							
					Total	- 0	- 0
	Details			Fund to which liability relates		Amount due (estimate)	Last year
						to nearest £	to nearest £
B5 Contingent liabilities							
					Total	-	-
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name				Date of approval
			Nathalie Nogues				12/04/2026

	Granton Community Gardeners SCIO				SC047087	
Section C Notes to the Accounts						
C1 Nature and purpose of funds <i>(may be stated on analysis of funds worksheets)</i>		Grant funding for the following purposes: Core costs. Provision and further development of community meals, to conduct environmental improvements, volunteer expenses, development of community gardening hub, community development: to support local residents to grow, cook, and eat food together, including to create new community gardens. Cooking and baking workshops. Group work to promote mental health and wellbeing. Infrastructure improvements in Community Garden. Also to research and develop new programs and activities to further charitable aims. Development of Neighbourhood Ecosystem Plan.				
	Type of activity or project supported	Individual / institution	Number of grants made	£		
C2 Grants	Community Meals Provision, organisational and community development work	National Lottery Community Fund	1	44,580		
	Core costs	Robertson Trust	1	10,000		
	Support local network of community gardening groups	North Edinburgh Community Benefit Fund	1	2,000		
	Community engagement around biodiversity and development of Neighbourhood Ecosystem Plan	Inspiring Scotland (Neighbourhood Ecosystem Grant)	2	13500		
	Garden development (capital grant)	Scottish Land Fund	1	5,824		
	Development work around community meals	ECCAN	1	10,000		
	Construction work in community garden (capital grant)	The Clothworkers Foundation	1	35,000		
			Total	120,904		
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)				x	
	Authority under which paid				£	
C3b Trustee remuneration - details						
C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)				X	
			Number of trustees	£		
C4b Trustee expenses - details						
	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)		
C5 Transactions with trustees and connected persons						
C6 Other information						

Granton Community Gardeners SCIO							SC047087
Additional analysis (1)							
Analysis of receipts and payments							
1 Donations							
	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 £	
Donations	2,303	10,000			12,303	2,674	
					- 0	- 0	
Total	2,303	10,000	- 0	- 0	12,303	2,674	
	-	-	-	-	-	-	
2 Grants							
	Unrestricted funds	Restricted funds			Total current period	Total last period	
	to nearest £	to nearest £			to nearest £	to nearest £	
National Lottery Community Fund		44,580			44,580	32,977	
Robertson Trust		10,000			10,000	10,000	
Scot Govt. Community Mental Health and Wellbeing Fund		- 0			- 0	20,253	
Scottish Land Fund (Revenue Grant)		- 0			- 0	16,151	
Scottish Land Fund (Capital Grant)		5,824			5,824	2,296	
Peoples Postcode Trust		- 0			- 0	25,000	
Link Group		- 0			- 0	500	
The Clothworkers Foundation		35,000			35,000		
North Edinburgh Community Benefit Fund		2,000			2,000		
ECCAN		10,000			10,000		
Inspiring Scotland (Neighbourhood Ecosystem Grant)		13,500			13,500		
Total	- 0	120,904			120,904	107,177	
	-	-			-	-	
3 Gross receipts from other charitable activities							
	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 £	
					- 0		
					- 0		
					- 0		
					- 0		
					- 0		
					- 0		
					- 0		
					- 0		
Total	- 0	- 0	- 0	- 0	- 0	- 0	
	- 0	- 0	- 0	- 0	- 0	- 0	
4 Payments relating directly to charitable activities							
	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 £	
					- 0	- 0	
Staff	13,108	91,908			105,016	83,593	
Project delivery costs (inc. tools/materials/food/insurance)		13,943			13,943	22,350	
Infrastructure improvements for activities in community garden		31,401			31,401	- 0	
					- 0	- 0	
					- 0	- 0	
					- 0	- 0	
					- 0	- 0	
					- 0	- 0	
					- 0	- 0	
					- 0	- 0	
Total	13,108	137,252	- 0	- 0	150,360	105,943	
	- 0	- 0	- 0	- 0	- 0	- 0	
		- 0					

	Granton Community Gardeners SCIO												SC047087	
Additional analysis (3)														
6 Breakdown of restricted funds														
	Scot Govt. Community Mental Health and Wellbeing Fund (via EVOC)	People's Postcode Trust	National Lottery Community Fund	Robertson Trust	The Clothworkers Foundation	Scottish Land Fund (Capital Grant)	ECCAN	Inspiring Scotland (Neighbourhood Ecosystem Grant)	North Edinburgh Community Benefit Fund	Nature Neighbourhoo ds Project	Murray Foundation	Total restricted funds	Total restricted funds last period	
Receipts														
Donations											10,000	10,000	- 0	
Legacies												- 0	- 0	
Grants	- 0	- 0	44,580	10,000	35,000	5,824	10,000	13,500	2,000			120,904	107,177	
Receipts from fundraising activities												- 0	- 0	
Gross trading receipts										8,583		8,583	6,250	
Income from investments other than land and buildings												- 0	- 0	
Rents from land & buildings												- 0	- 0	
Gross receipts from other charitable activities												- 0	- 0	
Sub total	- 0	- 0	44,580	10,000	35,000	5,824	10,000	13,500	2,000	8,583	- 10,000	139,487	113,427	
												-		
Receipts from asset & investment sales														
Proceeds from sale of fixed assets												- 0		
Proceeds from sale of investments												- 0		
Sub total	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- - 0	- 0	- 0	
Total receipts	- 0	- 0	44,580	10,000	35,000	5,824	10,000	13,500	2,000	8,583	- 10,000	139,487	113,427	
												-		
Payments														
Expenses for fundraising activities												- 0	- 0	
Gross trading payments												- 0	- 0	
Consultancy						5,824						5,824	1,500	
Investment management costs												- 0	- 0	
Payments relating directly to charitable activities	10,029	22,406	35,878	12,000	29,021		8,335	10,500	500	8,583		137,252	79,336	
Grants and donations												- 0	- 0	
Governance costs:												- 0	- 0	
Audit / independent examination												- 0	- 0	
Preparation of annual accounts												- 0	- 0	
Legal costs												- 0	- 0	
												- 0	- 0	
Sub total	10,029	22,406	35,878	12,000	29,021	5,824	8,335	10,500	500	8,583	- - 0	143,076	80,836	
												-		
Payments relating to asset and investment movements														
Purchases of fixed assets												- 0	- 0	
Purchase of investments												- 0	- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- - 0	- 0	- 0	
												-		
Total payments	10,029	22,406	35,878	12,000	29,021	5,824	8,335	10,500	500	8,583	- - 0	143,076	80,836	
												-		
Net receipts / (payments)	(10,029)	(22,406)	8,702	(2,000)	5,979	-	1,665	3,000	1,500	-	- 10,000	(3,589)	32,591	
Transfers to / (from) funds												-		
Surplus / (deficit) for year	(10,029)	(22,406)	8,702	(2,000)	5,979	-	1,665	3,000	1,500	-	- 10,000	(3,589)	32,591	
												-		
Nature and purpose of funds														
Grant funding for activities in line with charitable purposes.														