

GROWING MATTERS - Gardening Therapy at Gilmerton House Kitchen Garden SCIO

Scotland · Charity number SC047568

Details

Known as Growing Matters

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2017-07-11

Register [View on the OSCR register](#)

Contact

Address Gilmerton House
Athelstaneford
North Berwick
East Lothian
EH39 5LQ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The advancement of Community involvement through the promotion of volunteering for mental and physical health and to learn new transferrable skills.

Beneficiaries: 'Children or young people', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: 1.1 Increased learning and knowledge through the facilitating of vocational horticultural courses and the sharing of traditional skills appropriate to working in a walled garden. 1.2 Helping to maintain and protect physical and mental health by encouraging volunteering particularly amongst those groups vulnerable to poor mental health following work related stress and depression. 1.3 The advancement of community involvement through the promotion of volunteering for mental and physical health and to learn new transferrable skills

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£12,810	£11,024	-	0
2024-07-31	£3,408	£4,609	-	0
2023-07-31	£6,212	£3,385	-	0
2022-07-31	£21,656	£1,731	-	0
2021-07-31	£5,845	£3,833	-	0

Accounts

Charity Registration No. SC047568 (Scotland)

Company Registration No. CS002882 (Scotland)

GROWING MATTERS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

GROWING MATTERS

YEAR ENDED 31 JULY 2025

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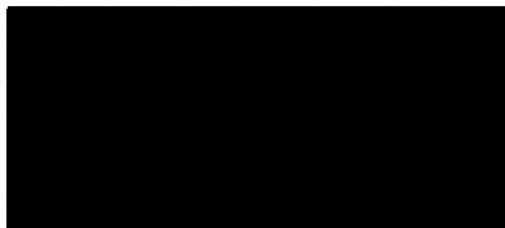
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GROWING MATTERS

YEAR ENDED 31 JULY 2025

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:



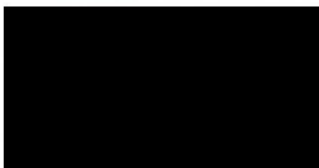
Charity Number (Scotland)

SC047568

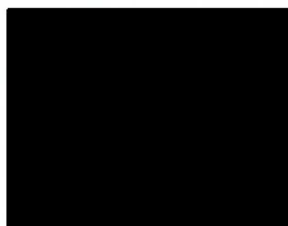
Company Number

CS002882

Principal Address



Registered Office



Independent Examiner

GROWING MATTERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their report and financial statements for the year ended 31 July 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Charity's objectives for which it was setup are:

- *Increase learning and knowledge through the facilitating of vocational horticultural courses and the sharing of traditional skills appropriate to working in a walled garden.
- *Helping to maintain and protect physical and mental health by encouraging volunteering, particularly amongst those groups vulnerable to poor mental health following work related stress and depression; and
- *Advance community involvement through the promotion of volunteering for mental and physical Health and to learn new transferable skill.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Achievements and performance

The trustees and staff continue to strive to create further interest in the garden and its facilities. The garden continues to provide educational facilities to many groups and visitors and is a unique facility in the area.

Financial Review

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk Review

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

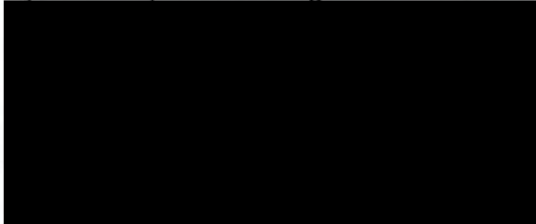
Structure, governance and management

The Charity is set under a constitution dated July 2017.

GROWING MATTERS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to date of signature of the financial statements were:



Risk Management

The principal risks facing the Charity are a lack of funds. All reserves are regularly monitored by the Trustees to ensure that sufficient funds are held to cover likely eventualities.

Public Benefit

In considering the operation, achievements and performance and finances of the Charity, the Trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

Plans for future periods

The Charity will continue its fundraising work and performances over the coming twelve months.

Statement of Trustees' Responsibilities

The trustees, who are also the directors of Growing Matters for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

-state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustee's report was approved by the Board of Trustees.

Signed:

Dated:



GROWING MATTERS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GROWING MATTERS FOR THE YEAR ENDED 31 JULY 2025

I report on the financial statements of the Charity for the year ended 31 July 2025, which are set out on pages 4 to 10.

Respective responsibilities of trustees and examiner

The Charity's trustees, who are also the directors of Growing Matters for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations.have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Dated: 9th January 2026

GROWING MATTERS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	12,810	-	12,810	3,408	-	3,408
Expenditure on:							
Charitable activities	4	11,024	-	11,024	4,609	-	4,609
Net incoming/ (outgoing) resources Before transfers		1,786	-	1,786	(1,201)	-	(1,201)
Gross transfers Between funds		-	-	-	-	-	-
Net income/(expenditure) For the year/ Net movement in funds		1,786	-	1,786	(1,201)	-	(1,201)
Fund balances at 1 August 2024		30,472	7,600	38,072	31,673	7,600	39,273
Fund balances at 31 July 2025		32,258	7,600	39,858	30,472	7,600	38,072

The statement of financial activities includes all gains and losses recognised in the year.

All Income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GROWING MATTERS

BALANCE SHEET AS AT 31 JULY 2025

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	8		22,379		22,836
Current Assets					
Cash at bank and in hand		17,899		15,656	
Creditors: amounts falling due within one year	9	(420)		(420)	
Net Current Assets Less Current Liabilities			17,479		15,236
Net Assets			39,858		38,072
			=====		=====
Income Funds					
Restricted funds	11		7,600		7,600
Unrestricted funds			32,258		30,472
			-----		-----
			39,858		38,072
			=====		=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees on

30/01/2026

Company Registration No.CS002882

GROWING MATTERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

Growing Matters (the Charity) is a Scottish Charitable Incorporated Organisation registered With the Office of the Scottish Charity Regulator (OSCR), number SC047568. The registered office is Gilmerton House, Athelstaneford, North Berwick, East Lothian, EH39 5LQ.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared to sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their Charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met.

GROWING MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting Policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Cash and Cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements when there is legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Tangible Fixed Assets

Include Plant and Machinery for Garden estimated useful life of 5 years and Garden infrastructure such as multipurpose building estimated useful life of 50 years. Depreciation is not charged in year of acquisition.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

GROWING MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade Creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Taxation

Growing Matters is recognised as a charity for the purposes of applicable taxation legislation And is therefore not subject to taxation on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make Judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to Accounting estimates are recognised in the period in which the estimate is revised were the revision affects only that period, or in the period of the revision and future periods were the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations and gifts	2,710	-	2,710	3,408
Grants receivable	<u>10,100</u>	<u>-</u>	<u>10,100</u>	<u>-</u>
	12,810	-	12,810	3,408
	=====	=====	=====	=====

GROWING MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

4 Charitable activities

	2025 £	2024 £
Garden equipment	-	932
Plants	530	246
Depreciation	<u>457</u>	<u>420</u>
	987	1,598
Share of support costs (see note 5)	<u>10,037</u>	<u>3,011</u>
	<u>11,024</u>	<u>4,609</u>
	=====	=====

Analysis by fund

Unrestricted funds	11,024
	=====

For the year ended 31 July 2024

Unrestricted funds	4,609
	=====

5 Support costs

	2025 £	2024 £
Postage and stationery	-	-
Bank Charges	-	(891)
Training	-	-
Subscriptions	-	-
Miscellaneous	9,361	2,511
Workshops and Classes	256	971
Accountancy	<u>420</u>	<u>420</u>
	10,037	3,011
	=====	=====
Analysed between Charitable activities	<u>10,037</u>	<u>3,011</u>
	=====	=====

6 Trustees

No trustee received any remuneration or benefits from the Charity during the year.

7 Employees

There are no employees during the year.

There were no employees whose annual remuneration was £60,000 or more.

GROWING MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

8 Tangible Fixed Assets

	2025 £	2024 £
Garden Building to be used for Craft Workshop Cost	22,379 =====	22,836 =====

9 Financial instruments

	2025 £	2024 £
Carrying amount of financial liabilities Measured at amortised cost	420 ===	420 ===

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	- ===	- ===

11 Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended Balances of donations and grants held on trust for specific purposes:

	Balance at 1 August 2024 £	Movement In funds incoming resources £	Balance at 1 August 2024 £	Transfers £	Balance at 31 July 2025 £
Money Raised by Ryedale School	2,750	-	2,750	-	2,750
Money Raised by Ross High School	250	-	250	-	250
Donation from Mrs Hesse	1,600	-	1,600	-	1,600
Local Giving Ltd	500	-	500	-	500
RHS Connected Community	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
	7,600 =====	- =====	7,600 =====	- =====	7,600 =====

Restricted funds:

The £4,600 allocated to Restricted Funds received as follows: £500 from Local Giving, £1,000 from Inspiring Scotland, £2,500 from RHS Connected Community and £600 Donation from Mrs Hesse, of which £1,000 was transferred from the Restricted fund to make payment towards Woven Roundhouse project, plus balance from previous year, leaving balance of £7,600, no movement this year.

The trustees are of the opinion that all restrictions placed on grants and donations received have been fulfilled, as set out by the grant and donor providers.

GROWING MATTERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

12 Analysis of net assets between funds

	Unrestricted Fund 2025 £	Restricted Fund 2025 £	Total Fund 2025 £	Unrestricted Fund 2024 £	Restricted Fund 2024 £	Total Funds 2024 £
Fund balances at 31 July 2025 are represented by:						
Current assets/ (liabilities)	<u>32,258</u>	<u>7,600</u>	<u>39,858</u>	<u>30,472</u>	<u>7,600</u>	<u>38,072</u>
	32,258 =====	7,600 =====	39,858 =====	30,472 =====	7,600 =====	38,072 =====

13 Related party transactions

There were no disclosable related party transactions during the year (2025 – none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2025 £	2024 £
Aggregate compensation	- =====	- =====

GROWING MATTERS

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	£	2025 £	£	2024 £
Donations and legacies				
Donations and gifts	2,710		3,408	
Other general grants	<u>10,100</u>		<u>-</u>	
Total incoming resources		12,810		3,408
<u>Resources expended</u>				
Charitable activities:				
Garden Equipment	-		932	
Plants	530		246	
Depreciation	457		420	
Share of support costs	<u>10,037</u>		<u>3,011</u>	
		<u>11,024</u>	<u>(4,609)</u>	
Surplus/(Deficit) for the Year		<u>1,786</u> =====		<u>(1,201)</u> =====