

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st May 2025
for
The Veterans Garden Dumfries

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

The Veterans Garden Dumfries

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for the Year Ended 31st May 2025

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The Veterans Garden Dumfries

Report of the Trustees
for the Year Ended 31st May 2025

The trustees present their report with the financial statements of the charity for the year ended 31st May 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

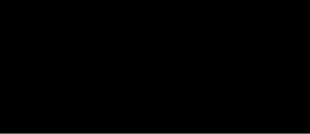
Registered Charity number

SC048351

Principal address

Crichton Campus
Dumfries
DUMFRIESSHIRE

Trustees

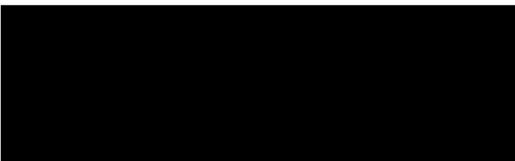


Independent Examiner



Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 14/11/25 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
The Veterans Garden Dumfries

I report on the accounts for the year ended 31st May 2025 set out on pages three to eight.

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 (as amended). 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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.

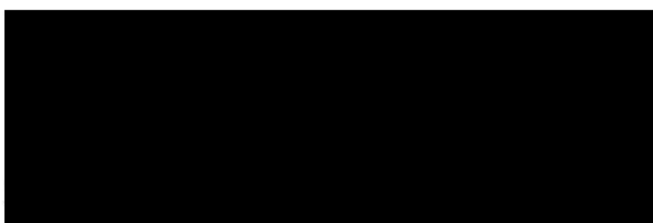
Independent examiner's statement

In connection with 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 to 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.



Farries Kirk & McVean
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Date:22/11/25.....

The Veterans Garden Dumfries

Statement of Financial Activities
for the Year Ended 31st May 2025

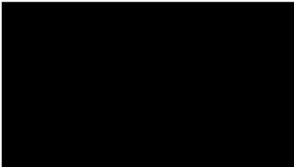
	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		20,050	22,819
		<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	2	12,549	17,423
		<hr/>	<hr/>
NET INCOME		7,501	5,396
RECONCILIATION OF FUNDS			
Total funds brought forward		54,593	49,197
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		62,094	54,593
		<hr/> <hr/>	<hr/> <hr/>

The Veterans Garden Dumfries

Balance Sheet
31st May 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	5	9,585	12,780
CURRENT ASSETS			
Cash at bank and in hand		52,509	41,813
NET CURRENT ASSETS		<u>52,509</u>	<u>41,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		62,094	54,593
NET ASSETS		<u>62,094</u>	<u>54,593</u>
FUNDS	6		
Unrestricted funds		62,094	54,593
TOTAL FUNDS		<u>62,094</u>	<u>54,593</u>

The financial statements were approved by the Board of Trustees and authorised for issue on14.11.25..... and were signed on its behalf by:



The Veterans Garden Dumfries

Notes to the Financial Statements for the Year Ended 31st May 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	12,549	17,423
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st May 2025 nor for the year ended 31st May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st May 2025 nor for the year ended 31st May 2024.

The Veterans Garden Dumfries

Notes to the Financial Statements - continued
for the Year Ended 31st May 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,819
	<hr/>
EXPENDITURE ON	
Raising funds	17,423
	<hr/>
NET INCOME	5,396
	<hr/>
RECONCILIATION OF FUNDS	
Total funds brought forward	49,197
	<hr/>
TOTAL FUNDS CARRIED FORWARD	54,593
	<hr/> <hr/>

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1st June 2024	19,195
Additions	(3,195)
	<hr/>
At 31st May 2025	16,000
	<hr/>
DEPRECIATION	
At 1st June 2024 and 31st May 2025	6,415
	<hr/>
NET BOOK VALUE	
At 31st May 2025	9,585
	<hr/>
At 31st May 2024	12,780
	<hr/> <hr/>

6. MOVEMENT IN FUNDS

	At 1.6.24 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	54,593	7,501	62,094
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	54,593	7,501	62,094
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,050	(12,549)	7,501
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	20,050	(12,549)	7,501
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Veterans Garden Dumfries

Notes to the Financial Statements - continued
for the Year Ended 31st May 2025

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.23 £	Net movement in funds £	At 31.5.24 £
Unrestricted funds			
General fund	49,197	5,396	54,593
TOTAL FUNDS	<u>49,197</u>	<u>5,396</u>	<u>54,593</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,819	(17,423)	5,396
TOTAL FUNDS	<u>22,819</u>	<u>(17,423)</u>	<u>5,396</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.6.23 £	Net movement in funds £	At 31.5.25 £
Unrestricted funds			
General fund	49,197	12,897	62,094
TOTAL FUNDS	<u>49,197</u>	<u>12,897</u>	<u>62,094</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,869	(29,972)	12,897
TOTAL FUNDS	<u>42,869</u>	<u>(29,972)</u>	<u>12,897</u>

The Veterans Garden Dumfries

Notes to the Financial Statements - continued
for the Year Ended 31st May 2025

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st May 2025.

The Veterans Garden Dumfries

Detailed Statement of Financial Activities
for the Year Ended 31st May 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	20,050	22,820
	<hr/> 20,050	<hr/> 22,819
Total incoming resources	<hr/> 20,050	<hr/> 22,819
EXPENDITURE		
Support costs		
Management		
Insurance	660	1,215
Light and heat	2,591	1,212
Sundries	44	300
Motor Expenses	59	3,796
Garden Upkeep & Maintenance	2,986	2,345
Food & Provisions Purchased	1,994	1,150
Awards	1,020	-
Donations Made	-	3,155
Depreciation of tangible and heritage assets	3,195	4,250
	<hr/> 12,549	<hr/> 17,423
Total resources expended	<hr/> 12,549	<hr/> 17,423
Net income	<hr/> <hr/> 7,501	<hr/> <hr/> 5,396