

**REPOLLINATE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

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Repollinate

Trustees' Report For The Year Ended 31 May 2025

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

Objectives and Activities

Aims and Objectives

The objectives of the charity are (1) the advancement of education; and (2) the advancement of environmental improvement.

Public Benefit

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") section 1A applicable to small entities, "Accounting and Reporting by Charities" the 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), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity is a Public Benefit Entity as defined by FRS 102.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Funding for RePollinate continues to come through local authorities, community project funding and through the relationships built with corporates, helping them fulfil corporate social responsibilities. We also receive donations from the Scottish Bee Company.

This was a period of consolidation and planning. During the accounting period, time has been spent on fulfilling outstanding projects whilst seeking new relationships and focussing on larger more complex projects. These have included an NHS cancer ward garden, a large school garden and scoping a significant garden space for a Scottish prison among others.

Such projects require more research and development in the planning phase and longer lead times to starting and completion meaning funding lands in a sporadic fashion.

RePollinate has continued to develop small Beds 4 Bees projects, but across a much wider geographic area.

Education is one of our key priorities and we have developed classroom lesson plans for primary schools that can be used in line with existing and future school garden projects.

RePollinate developed and rewrote the website, social media became more strategic and remains a key focus.

Financial Review

**Repollinate
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Reserves Policy

The Charity is staffed by volunteers and consultants, but in the event that the charity planned to incur fixed costs, the Trustees anticipate holding such reserves as required to meet up to 3 months operating costs. Operating costs do not include grants payable as these are only made if the charity has sufficient funds available.

Structure, Governance and Management

Governing Document

The charity is governed by the Constitution dated 7 August 2018 and is a registered charity in Scotland. The trustees are responsible for all decisions.

The company was registered with the Office of the Scottish Charity Regulator on 30 August 2018. The trustees, who are also the directors for the purpose of company law, and who served during the period from 1 June 2024 to the date the financial statements were approved were as follows:

Iain Millar
Keith Inglis
George Maxwell

None of the trustees have any beneficial interest

Reference and Administrative Details

Trustees

[REDACTED]

Charity Number

SC048667

Principal Address

Unit 8
Haddington Industrial Estate
Haddington
EH41 3FW

Independent Examiner

JAXX Accountancy Scotland Limited ACCA
JAXX Accountancy Scotland Limited
35 Wellwynd
C/O Jaxx Accountancy
Airdrie
North Lanarkshire
ML6 0BN

**Repollinate
Trustees' Report (continued)
For The Year Ended 31 May 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:



Trustee
25/02/2026

Repollinate
Independent Examiner's Report to the Trustees of Repollinate
For The Year Ended 31 May 2025

I report to the trustees on my examination of the accounts of Repollinate (the Trust) for the year ended 31 May 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

JAXX Accountancy Scotland Limited ACCA
25/02/2026
35 Wellwynd
C/O Jaxx Accountancy
Airdrie
North Lanarkshire
ML6 0BN


Repollinate
Statement of Financial Activities
For The Year Ended 31 May 2025

	Notes	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	3	51,925
EXPENDITURE ON:		
Raising funds	4	(50,728)
NET INCOME		1,197
NET MOVEMENT IN FUNDS		1,197
RECONCILIATION OF FUNDS:		
Total funds brought forward		-
TOTAL FUNDS CARRIED FORWARD	7	1,197

The notes on pages 7 to 9 form part of these financial statements.

Repollinate
Statement of Financial Position
As At 31 May 2025

	Notes	2025 Unrestricted funds £
CURRENT ASSETS		
Cash at bank and in hand		1,197
		<u>1,197</u>
NET CURRENT ASSETS (LIABILITIES)		<u>1,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,197</u>
NET ASSETS		<u>1,197</u>
FUNDS OF THE CHARITY		
Unrestricted Funds		1,197
TOTAL FUNDS	7	<u><u>1,197</u></u>
On behalf of the board		


Trustee
25/02/2026

The notes on pages 7 to 9 form part of these financial statements.

Repollinate
Notes to the Financial Statements
For The Year Ended 31 May 2025

1. General Information

Repollinate is a charitable incorporated organisation registered with the Charity Commission, registered charity number SC048667. The principal address is Unit 8 , Haddington Industrial Estate , Haddington , EH41 3FW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. 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.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

2.3. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects and as set out in the trustees' report and includes staff costs and support costs.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include general overheads and governance costs.

Repollinate
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025
	Unrestricted funds
	£
Donations and gifts	51,925

4. Analysis of Expenditure

	2025	
	Activities undertaken directly	Support costs (see note 5)
	£	£
Raising funds	18,056	32,672

Total

£

50,728

5. Support Costs

	2025
	Raising funds
	£
General administration	32,672

6. Average Number of Employees

Average number of employees during the year was: NIL

7. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	51,925	(50,728)	1,197
Total funds	-	51,925	(50,728)	1,197

Repollinate
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

8. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025
£

9. Related Party Disclosures

Repollinate
Detailed Statement of Financial Activities
For The Year Ended 31 May 2025

	2025 Total funds £
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations and gifts	51,925
	<hr/> 51,925
	<hr/> 51,925
EXPENDITURE ON:	
Raising funds	
Purchases	(18,056)
Insurance	(468)
Advertising and marketing costs	(427)
Consultancy fees	(31,633)
Bank charges	(144)
	<hr/> (50,728)
	<hr/> (50,728)
NET INCOME	<hr/> 1,197 <hr/> <hr/>