

BIODYNAMIC GARDEN CAMSERNEY

REPORT AND ACCOUNTS

FOR THE PERIOD

1 FEBRUARY 2022 TO 2 JULY 2023

SCOTTISH CHARITY NUMBER: SC049841


WALTON KILGOUR
Chartered Accountants
26/30 Bonnethill Road
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BIODYNAMIC GARDEN CAMSERNEY

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BIODYNAMIC GARDEN CAMSERNEY
Trustee Annual Report for the period ended 2 July 2023

Charity Name	Biodynamic Garden Camserney
Registered Charity Number	SC049841
Date of registration	8 January 2020
Principal Address	3 Creag Eilid Grandtully Perthshire PH15 2QR
Chairperson	
Treasurer	
Trustees	
Other Trustees during period	
Independent Examiner	Appointed 6 April 2022 Resigned 20 May 2022
Bankers	TSB Plc Aberfeldy Branch Bank Street Aberfeldy PH15 2BB

Governing document

The organisation is a Scottish Charitable Incorporated Organisation (SCIO) with a written constitution. The purposes and administration arrangements are set out in our constitution.

Trustee recruitment and appointment

The board may at any time appoint any person to be a charity trustee by way of a resolution passed unanimously at a Trustee meeting.

The number of charity trustees must not be less than three.

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Trustee Annual Report for the period ended 2 July 2023 (continued)

A person will not be eligible for election or appointment as a trustee if they are disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005, if they become an employee of the organisation, or if they are absent, without good reason, from more than three consecutive meetings of the board and the Trustees resolve to remove them from office.

Charitable purposes

Our purposes, as recorded in our constitution, are as follows:

- (a) The advancement of education: offering training workshops in sustainable gardening, organising open days.
- (b) The advancement of the environment: preservation and conservation of the local environment using sustainable gardening methods.
- (c) The advancement of community development through provision of, and participation in, community garden spaces in a sustainable and inclusive manner.
- (d) The organisation of recreational facilities with the object of improving the conditions of life for the persons whom the facilities or activities are primarily intended.

Review of activities in the year

We grow vegetables, herbs and flowers using the principles of Biodynamic Agriculture and make these available to local communities. We facilitate access to this beautiful outdoor space to all local people who might benefit from improved physical or mental well-being. We seek to promote a greater understanding of organic and Biodynamic Agriculture locally and throughout Scotland.

Summary of the main achievements in the year

SSE Renewables grant enabled us to run a successful box scheme in the summer of 2022. We also continued to offer the space for a variety of workshops and activities.

Policy on reserves

As a result of the loss of £10,903 for the year, the organisation held unrestricted funds of £537 at the year end. On dissolution of the Charity, it is the intention of the Trustees to donate these funds to the Biodynamic Gardening Group Camserney, an organisation with similar aims and objectives to the SCIO.

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Trustee Annual Report for the period ended 2 July 2023 (continued)

Donated facilities and services

The land at Camserney (in 2014) and a small plot at Tombreck Farm (2021) have been made available to our project. Fundraising efforts including organised sessions at the local Thrift Shop have provided the funding which have provided basic practical facilities at the garden which now has a shed, an eco-toilet, and a visitor's area. The polytunnel – which is a major asset to the garden since it allows different crops to be cultivated – was funded the by Climate Challenge.

Future Steps

Over the past year it has become increasingly difficult to recruit and retain charity trustees. Three of the current trustees including the chair and treasurer have signalled their intention to resign at the earliest opportunity, and it is therefore no longer viable to continue as a SCIO.

We intend to make an application to OSCR to dissolve the charity. We have taken care to ensure that unspent monies were returned to funders, and we are able to close the charity in a solvent state with no debts.

There are physical assets on the garden site and we intend to donate these to the Biodynamic Gardening Group Camserney after the period end. They share the objectives of the charity being wound up and they are able to use the assets to pursue these objectives.

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Trustee Annual Report for the period ended 2 July 2023 (continued)

Statement of Committee Members' responsibilities

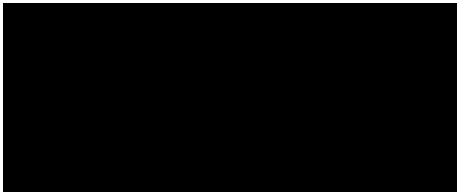
The Committee is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The committee members are responsible for keeping proper accounting records, which should disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the financial statements have been properly prepared from the records of the Association, are in agreement therewith and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Charity's constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by

A large black rectangular box redacting the signature of the trustee.

Date: 27 October 2023

BIODYNAMIC GARDEN CAMSERNEY

Receipts and payments account For the period ended 2 July 2023

	Restricted Fund 2 July 2023 £	Unrestricted Fund 2 July 2023 £	Total 2 July 2023 £	Total 31 January 2022 £
RECEIPTS				
Donations	-	187	187	40
Produce sales	-	120	120	9,333
Grants	600	-	600	11,400
	-	307	907	20,773
RECEIPTS RELATING TO ASSET SALES				
Proceeds from sale of fixed assets	-	-	-	-
	600	307	907	20,773
PAYMENTS				
Gross trading payments	-	-	-	10,375
Payments relating to charitable activities	6,896	2,366	9,262	5,357
	6,896	2,366	9,262	15,732
GOVERNANCE COSTS				
Independent examiner's fee	-	480	480	480
	6,896	2,846	9,742	16,212
PAYMENTS RELATING TO ASSET MOVEMENTS				
Purchases of fixed assets	2,068	-	2,068	-
	8,964	2,846	11,810	16,212
Transfers	(956)	956	-	-
(Deficit)/Surplus for year	(9,320)	(1,583)	(10,903)	4,561

All amounts relate to continuing operations.

There were no recognised gains and losses other than the (deficit)/surplus for the financial year reported above.

BIODYNAMIC GARDEN CAMSERNEY

Statement of Balances as at 2 July 2023

	Restricted Fund 2 July 2023 £	Unrestricted Fund 2 July 2023 £	Total 2 July 2023 £	Total 31 January 2022 £
General fund				
Balance as at 1 February 2022	9,320	2,120	11,440	6,879
(Deficit)/Surplus for year	<u>(9,320)</u>	<u>(1,583)</u>	<u>(10,903)</u>	<u>4,561</u>
Balance as at 2 July 2023	<u>-</u>	<u>537</u>	<u>537</u>	<u>11,440</u>
<i>Represented by:</i>				
Current assets				
TSB Garden Account 74964660	-	527	527	11,136
TSB SOSA Account 75127368	-	-	-	126
Petty Cash	<u>-</u>	<u>10</u>	<u>10</u>	<u>178</u>
	<u>-</u>	<u>537</u>	<u>537</u>	<u>11,440</u>
Assets				
Polytunnel, side ventilation, irrigation system			10,000	10,000
Compost toilet			600	600
Garden sheds			3,568	1,500
Mowers and strimmers			1,000	1,000
Tools			500	500
Cover fleece for crops			<u>300</u>	<u>300</u>
			<u>15,968</u>	<u>13,900</u>
Liabilities				
Independent examiner's fee			480	480
Seminar costs			<u>-</u>	<u>-</u>
			<u>480</u>	<u>480</u>

Approved by the Committee on 27 October 2023 and signed on its behalf by:

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BIODYNAMIC GARDEN CAMSERNEY

Notes to the Accounts for the period to 2 July 2023

1. Accounting policies

(a) *basis of accounting*

The financial statements have been prepared under the historical cost convention.

(b) Income is included in the financial statements when received and entered in the accounting records (i.e. under the cash basis).

(c) Expenditure is charged to the income and expenditure accounts on an as paid basis (i.e. under the cash basis).

(d) The organisation is not registered for Value Added Tax purposes.

2. Remuneration/reimbursement of expenses

No remuneration was paid to any Trustee in the period.

During the period one Trustee was reimbursed expenses totalling £90 (31 January 2022 – nil).

No Trustees bought produce boxes from the Charity during the period (31 January 2022 - £200). These transactions were at arms length.

BIODYNAMIC GARDEN CAMSERNEY

Notes to the Accounts (continued) for the period to 2 July 2023

3. Funds

The nature and purpose of each fund is as follows:

General fund

This comprises donations, produce sales and grants received that will be spent on the primary objects of the organisation.

Restricted fund

This comprises:

Basil Death Trust grant for the purpose of growing and harvesting heritage wheat using biodynamic methods.

SSE Renewables grant received during the year for the purpose of the volunteer framework, volunteer expenses, the box delivery scheme, training and website development.

Communities recovery fund grant received during the year for the purpose of re-engaging the local community in local community gardens as participants and volunteers.

	SSE Renewables Fund £	Basil Death Fund £	Communities Recovery Fund £	Total £
Opening Balance	3,309	956	5,055	9,320
Receipts	-	-	600	600
Payments	(3,309)	-	(5,655)	(8,964)
Transfers	-	(956)	-	(956)
Closing Balance	-	-	-	-

BIODYNAMIC GARDEN CAMSERNEY

Notes to the Accounts (continued) for the period to 2 July 2023

4. Analysis of Payments

Gross trading payments

	Restricted Fund 2 July 2023 £	Unrestricted Fund 2 July 2023 £	Total 2 July 2023 £	Total 31 January 2022 £
Produce purchases	-	-	-	5,336
Box delivery	-	-	-	84
Box labour	-	-	-	-
Co-ordinator	-	-	-	4,955
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,375</u>

Payments relating to charitable activities

	Restricted Fund 2 July 2023 £	Unrestricted Fund 2 July 2023 £	Total 2 July 2023 £	Total 31 January 2022 £
Garden items	1,065	37	1,102	1,835
Co-ordinator	1,260	440	1,700	1,654
Garden labour	160	1,550	1,710	65
Volunteer expenses	112	56	168	830
Insurance	-	283	283	243
Education	990	-	990	473
Publicity	-	-	-	257
Return of SSE Grant	3,309	-	3,309	-
	<u>6,896</u>	<u>2,366</u>	<u>9,262</u>	<u>5,357</u>

Independent Examiner's Report to the members of Biodynamic Garden Camserney

I report on the accounts of the charity for the period ended 2 July 2023 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

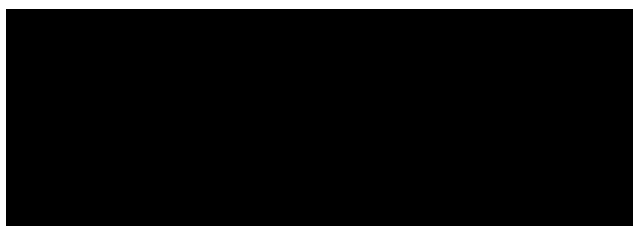
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Date: 27 October 2023