

North Berwick in Bloom

Scotland · Charity number SC050182

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-05-27
Register	View on the OSCR register

Contact

Address	27B Marmion Road North Berwick East Lothian EH39 4NZ
Website	northberwickinbloom.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of environmental protection or improvement'

What the charity does: NBiB exists to involve the local community of North Berwick in the improvement of the town's environment through floral displays and other environmental projects, in particular through organising the North Berwick entry for, "Beautiful Scotland", "Britain in Bloom" and other such environmental competitions, co-ordinating any other horticultural, environmental or joint community activities to improve the amenities of the town as appropriate, and working with other environmental groups with similar aims.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 1. the advancement of education, 2. the advancement of citizenship or community development, and 3. the advancement of environmental protection or improvement, by a) involving the local community of North Berwick in the improvement of the town's environment through floral displays and other environmental projects planters. b) organising the North Berwick entry for 'Britain in Bloom' competition and other such environmental competitions c) coordinating any other horticultural, environmental or joint community activities to improve the amenities of the town as appropriate d) working with other environmental groups with similar aims

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£82,498	£17,038	-	0
2024-09-30	£15,277	£18,499	-	0
2023-09-30	£27,505	£20,906	-	0
2022-09-30	£19,656	£15,078	-	0
2021-09-30	£15,614	£16,302	-	0

North Berwick in Bloom

Scotland - Charity number SC050182

Accounts

SCIO registration number: CS004638

Charity Registration Number: SCO50182

North Berwick in Bloom

(Scottish Charitable Incorporated Organisation)

Trustee Report and Accounts

For the period of twelve months to 30 September 2025.

North Berwick in Bloom
Period ended 30 September 2025
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**North Berwick in Bloom
Year ended 30 September 2025
Reference and Administrative Details**

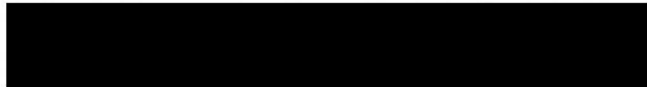
Trustees



Principal Office



Registered Office



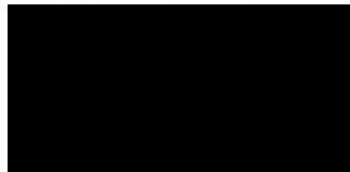
SCIO Registration Number

CS004638

Charity Registration Number

SC050182

Independent Examiner



Bankers

Bank of Scotland
23 Westgate
North Berwick
EH39 4AG

**North Berwick in Bloom
Year ended 30 September 2025
Trustees' Report**

North Berwick in Bloom (NBiB) is a Scottish Charitable Incorporated Organisation (SCIO). It was incorporated on 27 May 2020 and commenced trading on 1 June 2020. The Trustees present their annual report, together with the financial statements of the charity for the 12 months ended 30 September 2024.

The Statement of Financial Activities has been prepared in accordance with Accounting and Reporting by Charities, Statement of Recommended Practice applicable to charities. The accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102) (Second edition – October 2019)).

Trustees



Structure, governance and Management

Nature of governing document

NBiB is a Charity registered in Scotland under Charity number SC050182. The Charity is also a Scottish Charitable Incorporated Organisation (SCIO) under registration number CSO04638. The Charity was established under a Constitution which was adopted on 18 November 2019.

Recruitment and appointment of trustees

The Trustees are chosen for their interest and support of the organisation and for their particular skills and expertise. Trustees retire at each AGM and may be re-elected by the members.

Induction and training of Trustees

Most Trustees are already familiar with the practical work of NBiB through direct involvement. Those who are not will be given informal briefing by experienced volunteers as required.

Organisational structure

NBiB is managed by its Trustees, which include a Chair, a Secretary and a Treasurer.

North Berwick in Bloom
Year ended 30 September 2025
Trustees Report continued

Major risks and management of those risks

The Trustees have reviewed the principal risks to which NBiB is exposed and are of the opinion that these risks are controlled and managed adequately.

Objectives and activities

Objects and aims

NBiB exists to involve the local community of North Berwick in the improvement of the town's environment through floral displays and other environmental projects, in particular through organising the North Berwick entry for, "Beautiful Scotland", "Britain in Bloom" and other such environmental competitions, co-ordinating any other horticultural, environmental or joint community activities to improve the amenities of the town as appropriate, and working with other environmental groups with similar aims.

Achievements and Performance

NBiB, supported by more than twenty weekly volunteers seeks to make North Berwick even more beautiful and support the health and wellbeing of all who spend time in our town.

NBiB participated in Beautiful Scotland 2025 and at the award ceremony in September NBiB was awarded a Gold Medal Certificate, Coastal Town Category Winner, VisitScotland Award for Tourism and were winners of The Rosebowl (the Premier Award).

Our themes for 2025 were Working Together and Bright & Beautiful. Hanging baskets and planters throughout the town and at the railway station reflected the latter theme. We had assistance from the Harbour Helper volunteers in assembling a polytunnel and shed in our new base within the town and with the hanging baskets and many other things. The Men's Shed sharpened tools and repaired benches and brackets. Many other groups helped whenever needed.

Plans for future periods

Activities planned to achieve aims

Planters, hanging baskets and permanent beds throughout the town are continuously monitored and replanted as required. Summer planting in the planters takes place in June and is replaced in October with winter bedding and bulbs for our spring Tulip Festival. Links continue to be developed with other like-minded organisations in the town (and county) and with schools and the elderly. Planning is underway for 2026 and this will be further developed at a volunteer planning meeting in late January 2026.

North Berwick in Bloom
Year ended 30 September 2025
Trustees Report continued

Financial review

The following grants were received in 2024/25 North Berwick Coastal Area Partnership £4000, North Berwick Golf Club Community Fund £1000, Scotrail £1,600, Stella Moffat Trust £1092, Wallace Trust £500.

Other donations including bequests amounted to £74,305.91 in total.

All funds are unrestricted and the bank balance at 30 September 2025 was £79,669.67 (2024: £14,209.79.)

Policy on reserves

The Trustees are satisfied that sufficient funds are held to fulfil their obligations. All reserves held are available for promoting future planting in North Berwick, and for meeting the costs thereof. Any surplus generated from activities is added to Reserves, and any deficit incurred from adverse conditions is met from Reserves.

Objectives and policies

NBiB's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Credit risk

The Charity's only financial asset is its bank balance.


Cash flow risk

The Trustees are conscious of the aim to retain sufficient cash resources to meet the immediate requirements of the charity.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity's liquid funds are kept in a manner to enable it to service its everyday financial needs.

The annual report was approved by the Trustees of the charity on 29 October 2025 and signed on its behalf by:


Trustee / Secretary

Date 04.11.25

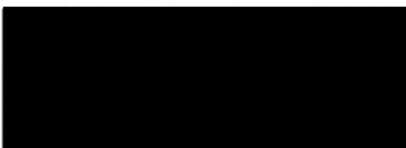
North Berwick in Bloom
Year ended 30 September 2025
Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the Statement of Financial Activities in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The Trustees are required to prepare a Statement of Financial Activities for each financial year. In preparing this Statement of Financial Activities, the Trustees are required to:

- Select suitable accounting policies and 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 Statement of Financial Activities on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain NBiB's transactions and 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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.



Trustee / Secretary

Date 04.11.25

North Berwick in Bloom
Year ended 30 September 2025
Statement of Trustees' Responsibilities continued

Trustee' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the twelve month period in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 14 were approved by the Trustees, and authorised for issue on 29 October 2025 and signed on their behalf by:



Chair

Date 04.11.25

North Berwick in Bloom
Charity Registration No. SC050182; SCIO Registration No. CS004638
Year ended 30 September 2025
Independent Examiner's Report to the Trustees of North Berwick in Bloom

I report on the accounts of the Charity for the year ended 30 September 2025 which are set out on pages 10 to 14.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 accounts as required under section (44) (1) (c) of the Act and to state whether particular matters have come to my attention.

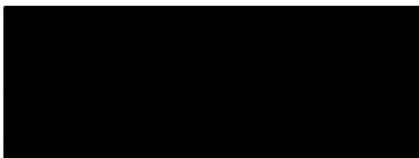
Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from 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 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 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.


Date 06.11.25

North Berwick in Bloom
Year ended 30 September 2025
Statement of Financial Activities
(Including Income and Expenditure Account)

	Note	Unrestricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:				
Charitable activities	3	82,498	82,498	15,277
Total income		82,498	82,498	15,277
Expenditure on:				
Support costs	4	976	976	784
Charitable activities	5	16,062	16,062	17,716
Total Expenditure		17,038	17,038	18,500
Excess of income over expenditure		65,460	65,460	(3,223)
Funds transferred from previous year		14,209	14,209	17,432
Total funds carried forward		79,669	79,669	14,209
Balance at Bank		79,669	79,669	14,209

The statement of Financial Activities was approved by the Trustees. Signed for and on behalf of the Trustees

[Redacted Signature Area]

Trustee / Chair

Trustee / Treasurer

Date 04.11.25

Date 04.11.25

North Berwick in Bloom

Notes to the Financial Statement of Activities for the Year ended 30 September 2025

1. Charity status

NBiB is a Scottish Charitable Incorporated Organisation (SCIO) incorporated in Scotland and consequently does not have share capital.

2. Accounting policies

Statement of compliance

The Financial Statement of Activities have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) – (Charities SORP (FRS 102)(Second edition – October 2019), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) regulations 2006 (as amended) .

Basis of Preparation

NBiB meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The Financial Statement of Activities are presented in Sterling (£) and are rounded to the nearest £1.

Going concern

The Trustees consider that there are no material uncertainties about NBIB's ability to continue as a going concern.

Income and endowment

Donations and legacies

Donations and legacies are recognized on receipt.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure.

North Berwick in Bloom
Year ended 30 September 2025
Notes to the Financial Statement of Activities continued

Support costs

These are costs incurred in attracting voluntary income and those incurred in activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by NBiB in the delivery of its activities and services for its beneficiaries, the residents of North Berwick and the many UK and overseas visitors. The expenditure includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to NBiB's compliance with constitutional and statutory requirements.

Taxation

NBiB is a charity and not liable to Corporation Tax. Being a Charity it cannot recover Value Added Tax.

Fund Structure

Unrestricted income funds are general funds that are available for use at the Trustee's discretion in furtherance of the objectives of the Charity.

3. Income from charitable activities

	Total 2025	Total 2024
Charitable income;		
Direct primary income	£82,498	£15,277

4 . Analysis of support costs

Support costs expenditure

	Unrestricted funds	
	Total 2025	Total 2024
	£	£
Insurance	210	210
Catering and hospitality	756	564
Sundry expenses	<u>10</u>	<u>10</u>
	976	784

North Berwick in Bloom
Year ended 30 September 2025
Notes to the Financial Statement of Activities continued

	Total 2025	Total 2024
5. Expenditure on charitable activities		
Charitable activities	£16,062	£17,716

There was no major item of expense.

6. Trustees remuneration and Expenses

No Trustees received any remuneration or expenses from NBiB during the period.

7. Employees

NBiB did not employ any person during the period.

8. Taxation

NBiB is not VAT registered and therefore cannot recover any VAT paid.

9. Funds

	Balance at 1 Oct 2024 £	Incoming resources £	Resources expended £	Balance at 30 Sept 2025 £
<i>General</i>				
Unrestricted income fund	14,210	82,498	17,038	79,669
Total funds	14,210	82,498	17,038	79,669

10. Related party transactions

There were no related party transactions in the year.

11. Ultimate control

NBiB is controlled by the Trustees.

North Berwick in Bloom
Year ended 30 September 2025
Notes to the Financial Statement of Activities continued

12. Capital Commitments

There were no capital commitments.

13. Exceptional payments

There were no exceptional payments.