

# Kirkmichael Community Garden

Scotland · Charity number SC052109

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2022-11-03
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	The Luggie Williamston Kirkmichael Perthshire PH10 7NX
Website	<a href="https://kirkmichaelcommunitygarden.co.uk">https://kirkmichaelcommunitygarden.co.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of environmental protection or improvement'

**What the charity does:** Kirkmichael Community Garden is a volunteer-led charity that provides a welcoming and accessible space where people can come together to grow food, learn new skills, improve wellbeing and strengthen community connections. We run community garden near the centre of the village, providing opportunities for people of all ages and backgrounds to participate in gardening, volunteering and community events. Two of our volunteers run fortnightly session with the kids from our local primary school, The Head and one Teacher are on our Board. We currently have 31 registered volunteers, half help regularly. Produce grown in the garden is shared with volunteers and made available to the wider community through a donation-based scheme. We also create opportunities for social interaction, learning and physical activity, helping to reduce isolation and improve wellbeing within our rural community. Through these activities we promote community participation, learning and healthy living.

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

**Objectives:** The charitable purposes of the SCIO ('the Charitable Purposes') are: the advancement of community development through provision of and participation in community garden spaces in a sustainable and inclusive manner. to provide recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended by providing community garden spaces and opportunities for people to keep physically and socially

active. the advancement of education of the general public in horticulture and sustainable development and the protection and improvement of the natural environment through good environmental practices by supporting, encouraging and seeking to improve gardening of all kinds in Kirkmichael through the provision of community garden spaces by encouraging and teaching a range of outdoor skills and pursuits, promoting the benefits of the natural environment and living more sustainably. to advance environmental improvement through the growing of food locally, leading to a reduction in carbon footprint, increased resilience, and opportunities for recycling organic and other materials and by promoting the benefits of and demonstrating a range of good environmental and horticultural practices such as organic growing, composting, and through reducing, re-using and recycling of resources.

## Geography

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- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-10-31	£9,014	£4,584	-	0
2024-10-31	£7,941	£3,011	-	0
2023-10-31	£25,966	£6,257	-	0

**Kirkmichael Community Garden**

Scotland - Charity number SC052109

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# Accounts

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Kirkmichael Community Garden  
Year Ended October 2025

**KGC Surplus/Deficit**

**INCOME**

	Total	Restricted	Unrestricted
Donations	£ 995.78		£ 995.78
Grants	£ 8,008.32	£ 8,008.32	
Other	£ 9.95		£ 9.95
	<b>£ 9,014.05</b>	<b>£ 8,008.32</b>	<b>£ 1,005.73</b>

**EXPENDITURE**

Professional Fees	£ 150.00		£ 150.00
Insurance	£ 341.98	£ 341.98	
Materials	£ 659.64	£ 659.64	
Labour	£ -	£ -	
Tools and Equipment	£ 523.50	£ 509.65	£ 13.85
Advertising	£ 57.20		£ 57.20
Office/Stationary	£ 23.28	£ 23.28	
Depreciation	£ 2,828.65	£ 2,828.65	
	<b>£ 4,584.25</b>	<b>£ 4,363.20</b>	<b>£ 221.05</b>

<b>SURPLUS/DEFICIT</b>	<b>£ 4,429.80</b>	<b>£ 3,645.12</b>	<b>£ 784.68</b>
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Additional Capital      £                    5,810.53



Kirkmichael Community Garden  
Year Ended October 2025

Depreciation			Cost	NBV 2024	Chg PA	NBV 2025
Deer fencing	27/06/2023	10%	764.59	665.19	66.52	598.67
Deer fencing	17/07/2023	10%	1,544.81	1,355.57	135.56	1,220.01
Other fencing	17/07/2023	10%	66.61	58.45	5.85	52.61
Deer fencing	09/08/2023	10%	508.57	450.08	45.01	405.08
Deer fencing	16/08/2023	10%	109.72	97.10	9.71	87.39
Postcrete	15/03/2024	10%	264.00	233.20	23.32	209.88
Building materials	29/04/2024	10%	1,143.92	1,029.53	102.95	926.58
Windows	22/05/2024	10%	861.26	789.49	78.95	710.54
Building materials	23/05/2024	10%	1,142.43	1,047.23	104.72	942.50
Shed	31/05/2024	10%	704.00	645.33	64.53	580.80
Building materials	31/05/2024	10%	106.94	98.03	9.80	88.23
Building materials	31/05/2024	10%	979.31	897.70	89.77	807.93
Shed	03/06/2024	10%	500.00	466.67	46.67	420.00
Shed	08/06/2024	10%	880.00	821.33	82.13	739.20
Building materials	01/07/2024	10%	572.56	543.93	54.39	489.54
Guttering	22/07/2024	10%	296.63	281.80	28.18	253.62
Building materials	22/07/2024	10%	1,154.40	1,096.68	109.67	987.01
Shed	22/07/2024	10%	920.00	874.00	87.40	786.60
Arches	27/06/2023	10%	900.00	870.00	87.00	783.00
School shed building	21/12/2024	10%	2,120.00		176.67	1,943.33
Lawnmower	08/05/2025	10%	790.00		32.92	757.08
Solar Power Kit	14/08/2025	10%	749.00		12.48	736.52
Generator	14/08/2025	10%	1,573.75		26.23	1,547.52
Tarpaulin	16/08/2023	20%	179.70	138.97	27.79	111.17
Polytunnel	22/02/2024	20%	4,234.10	3,740.12	748.02	2,992.10
Construct Polytunnel	09/04/2024	20%	2,940.00	2,646.00	529.20	2,116.80
Accessories Poly	16/04/2024	20%	55.92	50.33	10.07	40.26
Wood for beds	10/03/2025	20%	166.55		19.43	147.12
Resilience purchases	18/08/2025	20%	411.23		13.71	397.52

5,810.53	18,896.74	2,828.65	21,878.62
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18,896.74	2,828.65	21,878.62
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Kirkmichael Community Garden  
Year Ended October 2025

Respective responsibilities of Trustees and Examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

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 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 accounts.

Independent Examiner's Statement

In the course of my examination of the statement of accounts for the year ended 30th October 2025, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect:

Accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006

The accounts do not accord with those records

The statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006

2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Judith Gentis

11-Feb-26

Gentis Accounting Services  
2 Sillerburn Road  
Kirkmichael  
Perthshire, PH10 7LZ



## **Kirkmichael Community Garden - SCIO**

### **Chairperson's Report 2024/25**

#### **2024/25 Summary**

Having completed a successful year, we moved into 2024/25 looking to build on what we had achieved by learning from our mistakes, growing more produce, developing the space and strengthening the school programme.

We started the year keen, as always in early Spring, to get seeds going in the polytunnel. As the weather improved, we filled it out and began planting outside. We had a strong crop of tomatoes, although we ran out of time in the season and ended up with a lot of green ones, these were put to good use during our Autumn 'chutney chop', where six volunteers came together to make chutney in the new shed.

We also formed a small group, 'The Poly People', with nine volunteers watering daily, and opening and closing the polytunnel during warmer days. This has been a great way to keep people involved, and the group is continuing this year.

Outside, we had good crops of tatties, onions, leeks, carrots, beetroot and broccoli. It was a very warm, dry Summer and water was a real challenge, but we just managed. To improve this, we later installed a 1,000 litre water container to harvest rainwater from the shed roof, along with a pump to allow us to water the polytunnel and beds more effectively during dry periods.

We secured £2,000 from the Enchanted Forest Trust to purchase a new lawnmower, replacing our old donated one. The new mower has a mulcher, saving us a significant amount of time moving cut grass around the garden.

We continued offering produce for a donation outside the village shop, which remains very popular. Volunteers restock the cart around three times a week with fresh vegetables, herbs and flowers. This raised £572 in 2025, and we hope to grow this further as our crops improve.

Over the Summer, we were approached by Kirkmichael Fire Station about using the welfare shed as a warm community space as part of a resilience programme. This support enabled us to purchase a 7.5KVA diesel generator, a portable power station and solar panel, heaters and other equipment. As the year ended, we still needed to secure funding to complete the installation and safely connect the generator.

In September, we worked with Kirkmichael Fire Station, Session House and the 30th Perthshire Strathardle Scout Group on a joint fundraiser with a car wash and stalls, with each group receiving £263.

The school programme was again very successful, supporting 25 children from Kirkmichael Primary School. One of our volunteers developed a programme based on Royal Horticultural Society materials. The children attended fortnightly sessions, learning how to grow their own crops from seed. Harvesting the tatties at the end was a highlight—many happy faces. The school now has a welfare shed and six raised beds, and we secured an additional £2,700 from SSE Renewables to install a polytunnel and improve their growing space for next year.

We also welcomed a beehive to the garden, placed in a quieter corner by a local beekeeper. This has been a great addition, and the children enjoyed a session learning about bees and honey.

Our website has progressed well and is now live as a platform to share what we do. Volunteers and members can now sign up online, and we plan to continue developing and formally launch it in the coming year.

Membership grew by 7 to 28, and we welcomed 11 new volunteers, bringing the total to 29. Around 13 volunteers form a core group attending regularly, with others helping when they can. Sessions continue to be organised on an ad-hoc basis through our WhatsApp group, which works well for us.

Our financial position remains stable. We operate with a clear budget and regular reporting of restricted and unrestricted funds. As a Board, we aim to maintain £1,000 in unrestricted reserves, and we finished the year with £1,155 set aside from our own fundraising over the past three years.

## **Looking Ahead**

Looking ahead to 2025/26, we plan to edge the outdoor beds using SSE-funded materials to reduce maintenance and keep the garden tidy. We also have funding applications in progress with Mushroom Trust and Rowntree Trust to improve the shed, purchase a new strimmer, and support running costs.

## **Reflection**

Reflecting on the purpose of the garden and how it will serve the community in years to come, while it is a small contribution in the wider context, it continues to enrich the lives of those involved. It is also helping to rebuild a culture of growing our own food without chemicals, which feels increasingly important as we move through uncertain economic times, with rising costs and greater pressure on food supply.

Joanne Slater

Chairperson

# Kirkmichael Community Garden



**Kirkmichael Community Garden**

Scotland - Charity number SC052109

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# Accounts

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Kirkmichael Community Garden  
Year Ended October 2024

**KCG Surplus/Deficit**

**Income**

	Total	Restricted	Unrestricted
Donations	£ 440.52	£ -	£ 440.52
Grants	£ 7,500.00	£ 7,500.00	£ -
Other	£ -	£ -	£ -
	<b>£ 7,940.52</b>	<b>£ 7,500.00</b>	<b>£ 440.52</b>

**Expenditure**

Professional Fees	£ 150.00		£ 150.00
Insurance	£ 567.65	£ 567.65	
Materials	£ 1,301.23	£ 1,301.23	
Labour	£ 328.75	£ 328.75	
Tools and Equipment	£ 662.96	£ 662.96	
Advertising	£ -		
Stationary	£ -		
	<b>£ 3,010.59</b>	<b>£ 2,860.59</b>	<b>£ 150.00</b>

<b>Surplus/Deficit</b>	<b>£4,929.93</b>	<b>£4,639.41</b>	<b>£290.52</b>
Donations			

***Additional Capital***                      ***£17,655.47***



Kirkmichael Community Garden  
Year Ended October 2024

<u>Depreciation</u>	Date of Purchase	Rate of Depn	B/F	Cost	- Chg PA	- NBV 2024
Deer fencing	27/06/2023	10%	739.10	764.59	73.91	665.19
Deer fencing	17/07/2023	10%	1,506.19	1,544.81	150.62	1,355.57
Other fencing	17/07/2023	10%	64.94	66.61	6.49	58.45
Deer fencing	09/08/2023	10%	500.09	508.57	50.01	450.08
Deer fencing	16/08/2023	10%	107.89	109.72	10.79	97.10
Postcrete	15/03/2024	10%	-	264.00	30.80	233.20
Building materials	29/04/2024	10%	-	1,143.92	114.39	1,029.53
Windows	22/05/2024	10%	-	861.26	71.77	789.49
Building materials	23/05/2024	10%	-	1,142.43	95.20	1,047.23
Shed	31/05/2024	10%	-	704.00	58.67	645.33
Building materials	31/05/2024	10%	-	106.94	8.91	98.03
Building materials	31/05/2024	10%	-	979.31	81.61	897.70
Shed	03/06/2024	10%	-	500.00	33.33	466.67
Shed	08/06/2024	10%	-	880.00	58.67	821.33
Building materials	01/07/2024	10%	-	572.56	28.63	543.93
Guttering	22/07/2024	10%	-	296.63	14.83	281.80
Building materials	22/07/2024	10%	-	1,154.40	57.72	1,096.68
Shed	05/12/1902	10%	-	920.00	46.00	874.00
Arches	27/06/2023	10%	-	900.00	30.00	870.00
Tarpaulin	16/08/2023	20%	173.71	179.70	34.74	138.97
Polytunnel	22/02/2024	20%	-	4,234.10	493.98	3,740.12
Construct poly	09/04/2024	20%	-	2,940.00	294.00	2,646.00
Accessories poly	16/04/2024	20%	-	55.92	5.59	50.33

3,091.93	17,655.47	1,850.67	18,896.74
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20,747.40	1,850.67	18,896.74
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Respective responsibilities of trustees and examiner

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Basis of Independent Examiner's statement

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 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 accounts.

Independent Examiner's Statement

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1. Which gives me reasonable cause to believe that in any material respect:

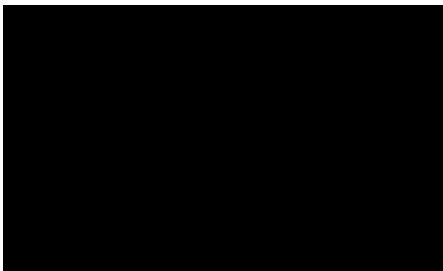
Accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006

The accounts do not accord with those records

The statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006

2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 22-Jan-25



Kirkmichael Community Garden  
Chairperson's Report  
2023/24

## A Busy and Productive Year

### Main Development

By November 2023, our plans were in place, and we had secured the necessary funding to develop the garden. Once we received planning permission for our design in February 2024, it was full steam ahead!

Highland Polytunnels arrived on-site in April to construct our polytunnel, while our volunteers began cutting turf to create the vegetable plots. Thanks to [REDACTED] the sawmill in Blairgowrie, who donated wood slabs, [REDACTED] were able to start building the raised beds for our herbs and the school area.

Following our award from the Green Living Fund by Perth and Kinross Council in March, we commenced building our welfare and tool sheds. This work was carried out through June, thanks to [REDACTED] efforts. Once completed, we were fortunate to receive units and furniture donated by Straloch Primary School to furnish the interior.

We also planted a small orchard with donated fruit trees, a row of large blueberry bushes, and established a fruit patch with strawberries, raspberries, and currants.

Throughout the summer, the garden continued to develop, with many smaller tasks being undertaken to make it what it is today.

### Growing and Produce

In the spring, our volunteers began sowing seeds and planting crops, including potatoes, carrots, beetroot, onions, leeks, turnips, beans, and peas. In the polytunnel, we grew tomatoes, salad leaves, cucumbers, and some brassicas. The hard work paid off with a fantastic harvest that our volunteers enjoyed, and some of the produce was shared with the community through a small stall outside the village shop.

The wildflower garden is a beautiful and significant part of the garden. Steve has devoted countless hours to this project, resulting in an amazing display throughout the summer.

### Funding

In this financial year, we secured £7,500 from the Green Living Fund to build the welfare and tool sheds. We also raised £440 in donations, some of which came from the produce offered outside the village shop. These unrestricted funds are vital for covering fixed costs such as insurance and accountancy fees.

### Working with the Primary School

[REDACTED] worked with the school to plant seeds again this year, this time directly into their raised beds. From this, they had a successful harvest of mainly tatties that the children took home to enjoy with their families.

## Volunteering

Throughout 2023/24, we gradually expanded our volunteer group and now have 25 members in our WhatsApp group. Thanks to all the community members who have helped with various tasks, especially the team effort required to move the compost delivery from the village hall to the garden and create the vegetable and fruit beds.

## Kirkmichael in Bloom

In the spring and summer, some of our volunteers assisted Kirkmichael in Bloom with the village planters. This included growing bedding plants, as well as helping with weeding, replanting, and watering pots around the village. With a reduced budget, the plants grown in our polytunnel helped create a lovely floral display over the Summer.

## Events

Alongside our ad-hoc volunteer sessions, in August, alongside the Highland Games, where we hosted an open day to invite people into the garden.

## Looking Forward – November 2024 Onwards

We are all looking forward to our second year of growing. Now our main building work is complete, we hope to have more time this year to focus on our optimising our crops and yields, and trying out new things. We also plan to have an official open day in April, to hold a few community events and to encourage more volunteers to participate on the garden activities.

Plans are in place to deliver a structured learning programme with the Primary School, led by [REDACTED] from our Board. We recently held the first session, learning about soil and composting, which went really well. The mud kitchens built and donated by [REDACTED] are great and will be well used for support this activity.

Huge thanks to our Board members, our volunteers, all those who have helped with one off jobs and in any way to support the garden, as well as to all of our funders. We all hope to enjoy the fruits on our labour in 2025, with lots of good produce, fruit, veggies and flowers and to bring our community together to enjoy the lovely space we have created together.

