

# Kingussie Allotment Association (SCIO)

Scotland · Charity number SC052362

## Details

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Known as	KAA
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-02-28
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address  
Manse Road  
Kingussie  
PH21 1JF

## Activities

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

**Purposes:** '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:** The organisation has been formed to benefit those residing within the PH20 and PH21 postcode area and the aims of the Association are:- - To advance environmental protection or improvement by encouraging a variety of people to use the allotments for cultivation of fruit and vegetables and by helping to raise awareness of issues such as food waste, reducing food miles, increasing composting and issues surrounding the protection of the environment. - 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 affordable allotment spaces, opportunities for people to grow their own food and to keep physically and socially active.

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

**Objectives:** The organisation has been formed to benefit those residing within the PH20 and PH21 postcode area, with the following purposes: 4.1 To advance environmental protection or improvement by encouraging a variety of people to use the allotments for cultivation of fruit and vegetables and by helping to raise awareness of issues such as food waste, reducing food miles, increasing composting and issues surrounding the protection of the environment. 4.2 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 affordable allotment spaces, opportunities for people to grow their own food and to keep physically and socially active.

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2026-02-28	£1,505	£346	-	0
2025-02-28	£2,492	£294	-	0
2024-02-28	£5,006	£2,715	-	0

**Kingussie Allotment Association (SCIO)**

Scotland - Charity number SC052362

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# Accounts

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# **Kingussie Allotment Association**

## **Trustees' Annual Report**

**Period End 28/02/26**

**Kingussie Allotment Association  
Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2026

**Charity contact information**

**Kingussie Allotment Association**

Scottish Charity Number: SC052362

Stewards House, Kingussie Golf Club, Gynack Road, Kingussie

PH21 1LR

info@kingussie-allotments.org

Twitter / Facebook / Social Media profile name

<https://www.facebook.com/KingussieAA>



## Charity Trustees

Janet Morse  
Simon Leiper  
Christine Briddon                      retired July 2025  
Lorna MacGregor  
Ailith Stewart  
Phillip Blase  
Andrew McNally                      elected July 2025

## Objectives and activities

Kingussie Allotment Association became a Scottish Charitable Incorporated Organisation (SCIO) on 28<sup>th</sup> February 2023. Before that time the allotments in Kingussie had been under the ownership/management of ARC. The allotment members were keen to take on responsibility for the management of the Association and for its future development and a legal transfer of ownership was agreed. KAA took ownership on 12<sup>th</sup> July 2023.

The organisation has been formed to benefit those residing within the PH20 and PH21 postcode area and the aims of the Association are:-

- To advance environmental protection or improvement by encouraging a variety of people to use the allotments for cultivation of fruit and vegetables and by helping to raise awareness of issues such as food waste, reducing food miles, increasing composting and issues surrounding the protection of the environment.
- 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 affordable allotment spaces, opportunities for people to grow their own food and to keep physically and socially active.

The Association has 25 plots. However, only 22 of these can be productively utilised as the other 3 are prone to flooding. Each plot benefits from an individual shed for the allotment holders use. Each allotment holder is a member of the Association. It is encouraging to witness each year the range of produce grown by allotment holders. Plot holders support each other by exchanging plants, seeds and advice.

Three of the allotment spaces are utilised by other charitable bodies: Caberfeidh Horizons and Badenoch & Strathspey Therapy Gardens. This arrangement enables us to offer opportunities for gardening and growing to a wide range of individuals in the community. Both charities have held Open Days during the past year, enabling the local community to interact with the work of the allotment space and its users.

## Structure, governance and management

Kingussie Allotment Association is a SCIO governed by its Constitution.

### Trustee recruitment

As per the constitution of Kingussie Allotments Association, the maximum number of trustees is 10, including co-opted.

KAA, during the period of the report, now has six trustees, named above. During the period, 1 trustee retired & 1 new trustee was appointed. Additional trustees are likely to be recruited from within the membership in the forthcoming year either by invitation/co-option via the existing Trustee group or, potentially, through nomination by members at the Annual General Meeting. All Trustees must be members of KAA. It is important that all charity trustees properly understand the charity and their role in it; a formal New Trustees Induction Procedure document has been produced, a copy of which is given to all new trustees together with a copy of the formal Constitution.

### Achievements and performance

The allotments have now been in existence for 11 years, and continue to be a popular community asset.

The growing season in the area is always short and the weather is not always co-operative, but all plot holders cope with this & almost invariably produce crops of good quantity & quality. The current year was a lot better than the previous year, being warmer & drier, resulting in good crops being produced.

In working toward the achievement of the aims of the Association, it is encouraging to note that there is always a waiting list for allotments and any vacancies are filled quickly. We rarely find that we require to advertise vacancies.

In the past year 2 Allotments have changed hands. In addition, 1 member has moved across to share a plot, and 1 member with a half plot has moved to a full plot. Some individuals find they do not have enough time to cultivate their plot, some give up due to age or health related issues.

In the past year, there have been no requirements for repairs to the communal areas, although replacement of the wood surrounds of the plots is still under discussion. In addition, an upgrade of the parking area is being undertaken, and will utilise some of the 'wasteland' under the big trees. & the northern end of the site.

### **Financial Review**

Income this year has come from rental of the plots.

### **Restricted funds**

There are no restricted funds at present.

### **Trustee remunerations and expenses**

No trustees were paid for time or services.

### **Reserve policy**

The trustees consider that the general unrestricted fund of £5649 will be sufficient to allow them to continue to operate.

**Approved by the board of Trustees on 13/04/26 and signed on its behalf**

A handwritten signature in black ink, appearing to read 'Morse', with a large, stylized initial 'M'.

**Trustee**

**Kingussie Allotment Association**  
**Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2026

**Receipts and Payments Account**

**Year ended 28<sup>th</sup> February 2026**

<b>Receipts</b>	<b>Notes</b>	<b>Unrestricted 2026</b>	<b>Restricted 2026</b>	<b>Totals 2026</b>	<b>Totals 2025</b>
Donations					
Grants					
<i>KCDC Hydro funds</i>					
					1062
Rental income		1505		1505	1430
Charitable activities		0			0
Other income					
<b>Total Receipts</b>		<b>1505</b>	<b>0</b>	<b>1505</b>	<b>2492</b>

<b>Payments</b>	<b>Notes</b>	<b>Unrestricted 2026</b>	<b>Restricted 2026</b>	<b>Totals 2026</b>	<b>Totals 2025</b>
Fundraising					
Payments relating direct to charitable activities		141		141	184
Legal fees					
Other					
Governance					
<i>Insurance</i>		125		125	110
<i>Independent examination</i>		80		80	
<b>Total Expenditure</b>		<b>346</b>	<b>0</b>	<b>346</b>	<b>294</b>
<b>Net surplus/deficit</b>		<b>1159</b>	<b>0</b>	<b>1159</b>	<b>2198</b>

**Kingussie Allotment Association**  
**Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2026

**Statement of Balances as at 28<sup>th</sup> February 2026**

<u>Statement of Balances</u>	<b>Unrestricted 2026</b>	<b>Restricted 2026</b>	<b>Totals 2026</b>	<b>Totals 2025</b>
Cash at bank at start of year	4490	0	4490	2292
surplus/deficit for the year	1159	0	1159	2198
<b>Total Receipts</b>	<b>5649</b>	<b>0</b>	<b>5649</b>	<b>4490</b>

**Liabilities**

2026

N/A

Independent Examination

**Approved by the board of Trustees on 13/04/26 and signed on its behalf**



**Trustee**

**Kingussie Allotment Association  
Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2026

**Independent Examiner's Report**

I report on the accounts of the charity for the year ended 28<sup>th</sup> February 2026 set out on pages **5, 6 & 7**

**Respective responsibilities of trustee 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. The charity trustees considered that the audit requirement of Regulation 10(1) (a) to (c) of the Accounting 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.

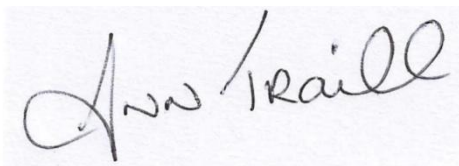
**Basis of Independent examiner's statement**

My Examination is carried out in accordance with Regulation 11 of the 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 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 which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 44(1) 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 9 of the 2006 Accounting Regulations have not been met.



Signed

Date 14<sup>th</sup> April 2026

Ann Traill LCIE

ACIE Licentiate (receipt and Payment) member

Voluntary Action in Badenoch and Strathspey

The Town House

The Square

Grantown-on-Spey

PH26 3HF

**Kingussie Allotment Association (SCIO)**

Scotland - Charity number SC052362

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# Accounts

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# **Kingussie Allotment Association**

## **Trustees' 1<sup>st</sup> Annual Report**

**Period End 28/02/25**

**Kingussie Allotment Association  
Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2025

**Charity contact information**

**Kingussie Allotment Association**

Scottish Charity Number: SC052362

Stewards House, Kingussie Golf Club, Gynack Road, Kingussie

PH21 1LR

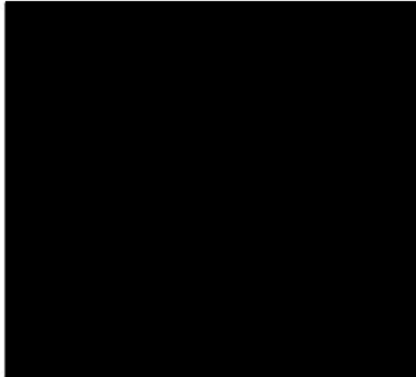
info@kingussie-allotments.org

Twitter / Facebook / Social Media profile name

<https://www.facebook.com/KingussieAA>



### Charity Trustees



retired April 2024  
elected May 2024  
elected May 2024  
elected May 2024

### Objectives and activities

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## Structure, governance and management

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### Trustee recruitment

As per the constitution of Kingussie Allotments Association, the maximum number of trustees is 10, including co-opted.

KAA, during the period of the report, now has six trustees, named above. This is due to retirement of 1 trustee & appointment of 3 new trustees. Additional trustees are likely to be recruited from within the membership in the forthcoming year either by invitation/co-option via the existing Trustee group or, potentially, through nomination by members at the Annual General Meeting. All Trustees must be members of KAA. It is important that all charity trustees properly understand the charity and their role in it; a formal New Trustees Induction Procedure document has been produced, a copy of which is given to all new trustees together with a copy of the formal Constitution.

### Achievements and performance

The allotments have now been in existence for 10 years, and continue to be a popular community asset.

The growing season in the area is always short and the weather often throws curveballs at us, but all plot holders cope with this & invariably produce crops of good quantity & quality. The current year was particularly poor as the weather was almost invariably cold & wet, thus most crops either failed or were poor.

In working toward the achievement of the aims of the Association, it is encouraging to note that there is always a waiting list for allotments and any vacancies are filled quickly. We rarely find that we require to advertise vacancies.

In the past year 2 Allotments have changed hands. Some individuals find they do not have enough time to cultivate their plot, some give up due to age or health related issues.

In the past year, there have been no requirements for repairs to the communal areas, although it was discussed that at some point the wood surrounds of the plots would need replacing.

### **Financial Review**

Income this year has come from rental of the plots and a repayment from Am Fasgadh for legal fees paid in 2024.

### **Restricted funds**

There are no restricted funds at present.

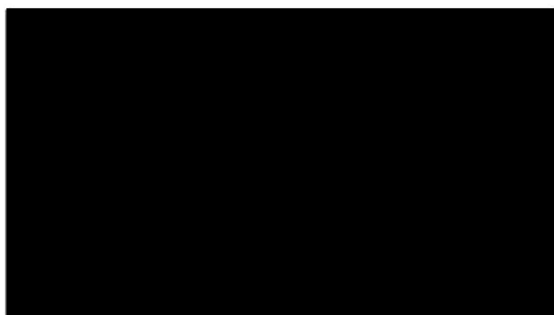
### **Trustee remunerations and expenses**

No trustees were paid for time or services.

### **Reserve policy**

The trustees consider that the general unrestricted fund of £4490 will be sufficient to allow them to continue to operate.

**Approved by the board of Trustees on 14<sup>th</sup> April 2025 and signed on its behalf**



**Trustee**

**Kingussie Allotment Association**  
**Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2025

**Receipts and Payments Account**

**Year ended 28<sup>th</sup> February 2025**

<b>Receipts</b>	<b>Notes</b>	<b>Unrestrict ed</b>	<b>Restricted</b>	<b>Totals 2025</b>	<b>2024</b>
Donations		0			0
Grants		0			
<i>KCDC Hydro funds</i>		0	0	0	2535
		1062		1062	0
Rental income		1430		1430	1430
Charitable activities		0			0
Other income					
<b>Total Receipts</b>		<b>2492</b>	<b>0</b>	<b>2492</b>	<b>3965</b>

<b>Payments</b>	<b>Unrestrict ed</b>	<b>Restricted</b>	<b>Totals 2025</b>	<b>Totals 2024</b>
Fundraising	0			
Payments relating direct to charitable activities	184	0	184	56
Legal fees	0	0	0	2535
Other	0		0	0
Governance	0		0	0
<i>Insurance</i>	110		110	124
<i>Independent examination</i>	0		0	0
<b>Total Expenditure</b>	<b>294</b>	<b>0</b>	<b>294</b>	<b>2715</b>

<b>Net surplus/deficit</b>	<b>2198</b>	<b>0</b>	<b>2198</b>	<b>1250</b>
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**Kingussie Allotment Association**  
**Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2025

**Statement of Balances as at 28<sup>th</sup> February 2025**

<u>Statement of Balances</u>	<b>Unrestricted</b>	<b>Restrict ed</b>	<b>Totals 2025</b>	<b>2024</b>
Cash at bank at start of year	2292	0	2292	1042
surplus/deficit for the year	2198	0	2198	1250
<b>Total Receipts</b>	<b>4490</b>	<b>0</b>	<b>4490</b>	<b>2292</b>

**Liabilities**

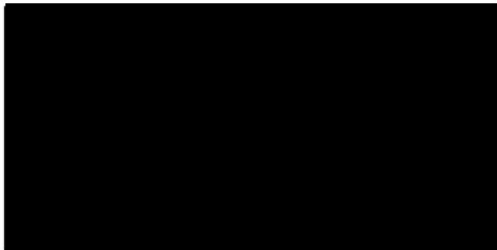
2025      N/A

Independent Examination

75.00

Will be due for payment in June 2025

**Approved by the board of Trustees on 14<sup>th</sup> April 2025 and signed on its behalf**



**Trustee**

**Kingussie Allotment Association**  
**Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2025

**Kingussie Allotment Association**  
**Trustees Annual Report and Financial Statement**

Scottish Charity Number SC052362

Year ending 28<sup>th</sup> February 2025

**Independent Examiner's Report**

I report on the accounts of the charity for the year ended 28<sup>th</sup> February 2025 set out on pages **5, 6 & 7**

**Respective responsibilities of trustee 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. The charity trustees considered that the audit requirement of Regulation 10(1) (a) to (c) of the Accounting 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**

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- To prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 Accounting Regulations have not been met.

..... Date 5/5/2025

ACIE Licentiate (receipt and Payment) member

Voluntary Action in Badenoch and Strathspey

The Town House

The Square

Grantown-on-Spey

PH26 3HF