

Charity registration number SC053019 (Scotland)

BLOOMING GARDENERS SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024

BLOOMING GARDENERS SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number (Scotland)

SC053019

Principal address

12 Birch Place
Tain
IV19 1FF

Independent examiner


MacKenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA

Bankers

Lloyds Bank plc
Westminster House
4 Dean Stanley Street
Millbank
London Sw1
SW1P 3HU

BLOOMING GARDENERS SCIO

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BLOOMING GARDENERS SCIO

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the period ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The organisation's purposes are to support people in Easter Ross with potential exclusion issues, principally, but not exclusively, learning disabilities (hereafter referred to as the client group) through involvement in horticulture in a safe and supportive environment, thereby promoting:

The advancement of the physical and mental health of the client group

- by promoting and sustaining cardiovascular health and good levels of mobility through engagement in the physical activities of gardening.
- by promoting and sustaining good mental health and emotional wellbeing through engagement in gardening and the support of the horticultural trainers.

The advancement of education by providing the client group with the opportunity to develop new and transferable skills under the guidance of skilled horticultural trainers.

The advancement of citizenship and community development through encouraging social inclusion:

- by providing the opportunity for our client group to develop new friendships
- by involving volunteers and community groups in horticultural and nature-based projects with the client group.

The advancement of the protection and improvement of the environment:

- by assisting the client group in developing awareness, understanding and responsibility for their natural environment
- by using environmentally-friendly horticultural practices.

BLOOMING GARDENERS SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

Blooming Gardeners is a well-established therapeutic horticultural project for adults with learning disabilities and neurodivergent conditions. It was originally set up in 2019 as a Community Interest Company (CIC) in October 2019 but was granted charity status as a SCIO in December 2023. This is therefore our first trustees' report.

The project is managed by a board of volunteer trustees working in close collaboration with the horticultural trainers. One new trustee was recruited in 2024 and co-opted on to the board, bringing the number of board members to 6.

The Board met 10 times in 2024. The practicalities of transitioning from CIC to SCIO were successfully negotiated, including new staff contracts, bank account, publicity leaflets and other documents.

Throughout 2024, we continued to offer our gardeners a wide range of activities, including plant production, fruit and vegetable growing, soft landscaping and garden maintenance under the skilled guidance of our 3 part-time professional horticultural trainers. We worked at two main sites – The Green Wellie in Barbaraville and The Field in Alness. The use of a third site, The ARK, in Invergordon, was granted to us during the Covid-19 pandemic. Unfortunately, it is largely under water in winter so conditions have not allowed for development plans to be realised.

We enjoyed regular input from a number of volunteers working alongside and building good relationships with the gardeners and have established links with a local special school. A group of their senior pupils visit weekly giving them the opportunity to gain gardening experience in our beautiful settings.

Our gardeners benefit socially from being a part of Blooming Gardeners SCIO, enjoying a friendly, supportive working environment and a ready-made peer group in which friendships develop. Their parents / guardians also very much appreciate respite from their caring duties, secure in the knowledge that the gardeners are safe and well-supported.

The group enjoyed the annual outings to Cromarty in the summer and to Rollerbowl in December and there was also a visit from Santa Claus at the Carols and Mince Pies party at Christmas.

Our annual Plant Sale in June was a great success as was an Open Day in August to which local groups working with people with additional support needs were invited.

Links to other community groups were strengthened through representation at the Social Enterprise Academy event at Eden Court and the Volunteers Fair at The Field in Alness in June. There was also a visit from Thurso Community Gardens in July to share information on each other's projects and potential future developments.

A selection of the wonderful produce grown at The Field in Alness is donated weekly in the summer months to local food banks.

In the course of the year, we bid farewell to 3 of our gardeners and welcomed 4 new ones, ending the year with 15 gardeners, two of whom increased the number of days attended weekly.

Financial review

The total unrestricted funds at the balance sheet date, being those funds available for use at the discretion of the trustees in furtherance of their charitable objectives, was £33,841,

Reserves policy

The Trustees are of the opinion that formally benchmarking a specific target level of reserves is not wholly appropriate for the charity and its activities. In the opinion of the Trustees, the assets of the charity are however available and adequate to fulfil its objects.

Major risks

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BLOOMING GARDENERS SCIO

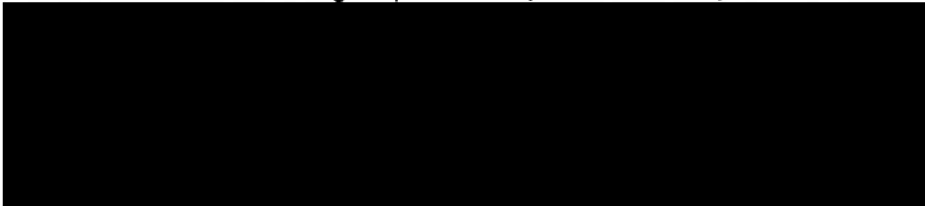
TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation with charity number SC053019. The maximum number of charity trustees is 12 and the minimum number is 4, with no more than 2 who are co-opted.

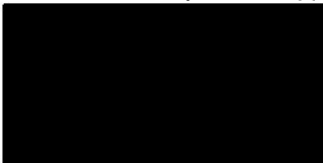
The trustees who served during the period and up to the date of signature of the financial statements were:



Recruitment and appointment of trustees

At each Annual General Meeting, members may elect any eligible member to be a charity trustee and the board may at any time appoint any eligible member to be a charity trustee. In addition, the board may at any time appoint any non-member of the organisation to be a charity trustee on the basis that they have specialist experience and/or skills which could be of assistance to the board.

The trustees' report was approved by the Board of Trustees.



Date: 31.07.25

BLOOMING GARDENERS SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BLOOMING GARDENERS SCIO

I report on the financial statements of the charity for the period ended 31 December 2024, which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In the course of 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



MacKenzie Kerr Limited
Chartered Accountants
Redwood
19 Culduthel Road
Inverness
IV2 4AA

Date: 11 August 2025

BLOOMING GARDENERS SCIO**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE PERIOD ENDED 31 DECEMBER 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	2	21,308	10,894	32,202
Charitable activities	3	73,520	-	73,520
Total income		94,828	10,894	105,722
Expenditure on:				
Charitable activities	4	62,487	9,394	71,881
Total expenditure		62,487	9,394	71,881
Net income		32,341	1,500	33,841
Transfers between funds		1,500	(1,500)	-
Net movement in funds	6	33,841	-	33,841
Reconciliation of funds:				
Fund balances at 19 December 2023		-	-	-
Fund balances at 31 December 2024		33,841	-	33,841

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

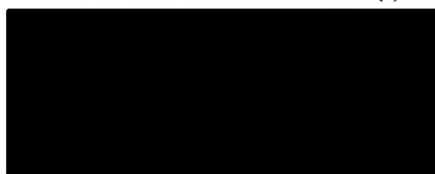
BLOOMING GARDENERS SCIO

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£
Fixed assets			
Tangible assets	10		17,522
Current assets			
Cash at bank and in hand		17,875	
Creditors: amounts falling due within one year	11	(1,556)	
Net current assets			16,319
Total assets less current liabilities			33,841
The funds of the charity			
Unrestricted funds	14		33,841
			33,841

The financial statements were approved by the trustees on 31.07.25



BLOOMING GARDENERS SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Blooming Gardeners SCIO is a Scottish Charitable Incorporated Organisation (SCIO) with charity number SC050319.

1.1 Reporting period

The SCIO was formed on 19 December 2023 with the end of its first accounting period being 31 December 2024. As a result, there are no comparative figures.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BLOOMING GARDENERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Grants are deferred where the performance conditions have not yet been met, although amounts have been received and are carried forward until these conditions are achieved.

Income from interest is recognised when it is received.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BLOOMING GARDENERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	21,308	10,894	32,202

BLOOMING GARDENERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Total 2024
General activities		
Plant sales, etc	3,622	3,622
SDS fee income	69,898	69,898
	<u>73,520</u>	<u>73,520</u>

4 Expenditure on charitable activities

	General activities 2024 £
Direct costs	
Staff costs	48,847
Depreciation and impairment	4,130
Plant purchases	7,436
Materials	4,607
Tools and clothing	1,014
Premises insurance	49
Subsistence	1,293
Computer and software	333
Equipment hire	1,826
Office machine maintenance	100
Repairs and renewals	169
Premises expenses	253
Vehicle expenses	180
	<u>70,237</u>
Share of support and governance costs (see note 5)	
Support	80
Governance	1,564
	<u>71,881</u>
Analysis by fund	
Unrestricted funds	62,487
Restricted funds	9,394
	<u>71,881</u>

BLOOMING GARDENERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

5 Support costs allocated to activities

	General activities 2024 £
Subscription	80
Governance	1,564
	<u>1,644</u>

6 Net movement in funds

	2024 £
The net movement in funds is stated after charging/(crediting):	
Fees payable for the independent examination of the charity's financial statements	500
Depreciation of owned tangible fixed assets	4,130
	<u>4,630</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

8 Employees

The average monthly number of employees during the period was:

	2024 Number
	4
	<u>4</u>
Employment costs	2024 £
Wages and salaries	46,496
Other pension costs	2,351
	<u>48,847</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The trustees are the key management personnel of the charity and are not remunerated.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BLOOMING GARDENERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

10 Tangible fixed assets

	Plant and equipment £
Cost	
Additions	21,652
At 31 December 2024	21,652
Depreciation and impairment	
Depreciation charged in the period	4,130
At 31 December 2024	4,130
Carrying amount	
At 31 December 2024	17,522

11 Creditors: amounts falling due within one year

	2024 £
Accruals and deferred income	1,556

12 Retirement benefit schemes

	2024 £
Defined contribution schemes	
Charge to profit or loss in respect of defined contribution schemes	2,351

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 19 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Highland Communities Mental Health & Wellbeing Fund	-	9,894	(8,394)	(1,500)	-
The Arnold Clark Community Fund	-	1,000	(1,000)	-	-
	-	10,894	(9,394)	(1,500)	-

BLOOMING GARDENERS SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

13 Restricted funds (Continued)

Transfer of funds

A transfer of £1,500 has been made from the restricted fund to the general fund to reflect the grant funding received for a new shed which has been purchased and is now shown under general fixed assets, the restriction having been met.

Highland Communities Mental Health & Wellbeing Fund

Grant funding received from the above fund to be spent on a woodburning stove, shed, and compost and material.

The Arnold Clark Community Fund

Grant funding received from the above fund for the purchase of wood for cold frames and bird boxes, compost, plants, sawblades, and gardening gloves

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 19 December 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
General funds	-	94,828	(62,487)	1,500	33,841

15 Related party transactions

There were no disclosable related party transactions during the period.