



Amisfield Preservation Trust

# Annual report and Financial Statements For the year ended 31 March 2024

Company No: SC199773  
Scottish Charity No: SC029412



## Report of the Trustees for the Year to 31 March 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's articles, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 effective 1 January 2019.

### Overall vision

The Amisfield Preservation Trust is a charitable trust that was established to restore and develop the historic Amisfield Walled Garden for the enjoyment and benefit of the public and, in particular, the health, well-being and education of the local community.

The vision has been set out as follows:

- Amisfield Walled Garden becomes a recognised venue for education and training for individuals of all abilities in East Lothian - specifically focusing on horticulture and heritage.
- Amisfield Walled Garden becomes a recognised destination for visitors; and that
- Amisfield Walled Garden becomes a model example of how a community can come together to improve their environment, learn new skills and become healthier and more active.

The Trust has worked towards this vision through the combined efforts of many volunteers who give freely of their time throughout the year, supported by one paid full time employee and the occasional seasonal paid assistant. The Trust is reliant on income from a mixture of grant funding, donations and self-funding through sales of plants, produce and selected merchandise, and a range of fundraising events.

### Overview of 2023/24

In 2023/24 we welcomed 9700 visitors and were recognised as a Scottish Tourist Board 3-star visitor attraction. The garden continues to be open to the public free of charge six days a week, providing Haddington with the equivalent of a massive public park and tourist attraction; and bringing in many visitors who have contributed to the project through suggestions and ideas, donations and membership subscriptions and sales of produce and other items, and as new volunteers.

During the year we installed two cages around some of the soft fruit growing area and replaced our stock of raspberry canes. One cage contains our new 'no dig' vegetable plot. We replaced the polytunnel cover and improved the cold frames near the greenhouse. We continued to develop both the west border and the centre potager garden with a wide range of plants, with the latter looking particularly beautiful and healthy late into the autumn. Maintaining the garden also requires a large amount of effort throughout the year and it is particularly pleasing to continue to receive so many positive comments about the garden, both in person and online.

We held community events such as a summer plant sale, a Doors Open day and an Apple Day, bringing in over 800 visitors. We hosted a visit from a Scottish Government minister in December.



*“Such an amazing transformation. We love a walk around this beautiful walled garden. Very well done to all the volunteers.”*

*“The garden is marvellous and a credit to everyone involved. Looking good even on a cloudy day.”*

After the end of the year we enhanced the title of our volunteer co-ordinator to that of garden co-ordinator. The new title reflects better the functions being carried out and signifies our aspiration to continue to develop the garden for the benefit of the local community.

### **Objectives 2023/24**

Our objectives for the year, set out in our previous Annual Report, were to:

1. Enhance our ‘wellbeing’ focus further, trialling a few events with a clear wellbeing focus and defining a vision for a clear, community focused and inclusive wellbeing strategy in subsequent years.
2. Through better signage and explanations, enhance the educational aspect of the garden.
3. Explore opportunities to develop a part of the garden to focus on climate adaptation and education in how to grow plants that can withstand drought and require less watering. This is to form a project in subsequent years.
4. Review the state of the historical structures and establish a clear conservation management plan, in conjunction with experts in the field.
5. Further develop our ability to generate revenue, through increased sale of plants, produce and merchandise, increased numbers of members and visitors (through increased communication and marketing), and through events and courses. This will help us create a sustainable organisation for the medium term, with less reliance on grants (although we will continue to pursue grant income).

### **Progress against Objectives**

#### **1. Wellbeing**

An important focus of the garden activity is to enhance the health and general physical and mental wellbeing of those who work or volunteer at the garden, and of those who visit or use the garden. This work takes a number of forms as indicated in the following sections.

### **a. Social Inclusion and befriending**

During the year 85 individuals regularly volunteered at the garden with a total of 2276 volunteering sessions. A total of 6828 volunteering hours were put into the garden.

Our volunteers come from a wide range of backgrounds and a wide range of different experience, skills and interests. We regard one of our key successes over the years to be the degree of social inclusion amongst our volunteer group. Through the work of our garden co-ordinator we try to ensure that anyone can participate in whatever way and at whatever level they feel comfortable.

We encourage volunteers to propose and implement ideas for improving the garden, and to plan and prioritise tasks. This, coupled with positive feedback from visitors and other volunteers, leads to a sense of achievement in contributing something positive to their community.

For our volunteers with additional support needs our project provides an opportunity to work alongside, and on an equal footing with, volunteers from the local community. For many, this is a big step for them to work more independently and has been seen to improve their self-confidence in group situations. During the first part of the year we received funding from East Lothian Works for a part-time garden assistant.

We continue to receive positive feedback from our volunteers that they appreciate working outside in a beautiful, tranquil environment and the opportunity to work and socialise with people that they might not normally meet in their daily lives.



*"It really gives me a focus to my week and my life. I love meeting the diversity of people who volunteer. It does feel like a supportive community."*

*"I just like coming to the garden and I don't want to leave. I like having lunch in the garden because it's more company."*

*"A beautiful place to spend a Saturday morning and I love the company."*

### **b. Work with young people/schools**

We continued our links with a range of local schools to encourage young people to work at the garden. During the year 215 children and young people took part in activities there. We also provided a venue for 4 young people to participate in the Duke of Edinburgh Award scheme and to deliver a National 4 level Rural Skills qualification to 3 secondary school pupils.



Feedback from students attending has been very positive. Many of the attendees enjoy the chance to thrive in an outdoor learning environment and some have expressed an interest in pursuing a career in an environmental occupation. A group of eight high school/college students came for a block of eight weeks with East Lothian Works.

*“I enjoyed potting on plants and making willow bird feeders”*

*“I like sitting by the fire and chatting. I like planting things and brushing paths and patios.”*

*“After I’ve visited the garden I feel tired. I go home and tell my dad what I’ve done and what I’ve accomplished.”*

*“I liked picking the plums. That’s the first time I’ve eaten a plum. I’ve never picked my own food before and it tasted so good.”*



### **c. Participation of Health and Employability Referrals**

Our garden co-ordinator has now built up contacts with over 14 different community groups including East Lothian Carers, East Lothian Community Hospital, Changes Mental Health, local dementia groups and East Lothian Works. We continued to receive referrals for volunteers for the purposes of improvements in mental and/or physical health, or for work experience. The garden co-ordinator provides regular reviews of progress to assess the level of support required. During the year 7 people with additional support needs and 15 people with mental health issues and long-term

physical health conditions have volunteered regularly at the garden. 10 people from East Lothian Works college group attended the garden in two sessions.

We supported workshops and access to the garden for different groups. These included a group of New Scots from Multi-Cultural Family Base, Carers of East Lothian (COEL) and dementia carers groups from Dunbar. New parents groups and Ageing Well use the garden for walking visits.

*“The garden co-ordinator and board members are great at making everyone feel welcome and organising tasks to meet all needs.”*

*“It’s good to get out of the house on a Monday morning and keeps me off my Xbox. I wanted to volunteer when I heard my friend was volunteering in the garden.”*

*“Some of my favourite tasks are cutting back branches, wheelbarrowing compost and woodchip, just getting out and about.”*

During the year we applied for funding from the Communities Mental Health and Wellbeing Fund for Adults, administered by Volunteer Centre East Lothian, for a temporary part-time employee, the intention being to enhance our ability to provide support for people needing to improve their mental health or general wellbeing. We were successful in our application and received a grant shortly before the end of the year. We will be able to report on our use of this grant in the next annual report.



## **2. Enhancing the educational aspect**

Employment of our garden co-ordinator enables us to provide a variety of training opportunities for volunteers, members of the public and for the various groups which make use of the garden facility. During the year we provided workshops on various horticultural techniques (apple pruning, propagation, scything), garden design sessions, volunteer-led workshops (yoga, art activities, wreath making, floral design) as well as more formal training sessions with external tutors. The wide range of training offered allows our volunteers/ visitors to choose how they wish to learn new skills. We were able to provide volunteers access to First Aid courses and the Botanic garden design course. We trialled an unfunded part-time garden assistant role. The employee had previously completed a paid placement through East Lothian Works in the local area and we were able to provide further horticultural training alongside their study.

We have taken some steps to improve signage within the garden, for example to explain what visitors can see, and we have identified a set of descriptive and directional signs to be placed in the garden, which we are currently working to create and implement.



### **3. Climate Adaptation**

As a community gardening project, tackling climate change is already a priority in much of what we do. We grow large quantities of different fruit and vegetables, both for sale and for volunteers to take home, thereby reducing food miles. We make large quantities of compost from our garden waste and we make our own leaf mould, thus reducing our use of (peat-free) commercial compost and allowing us better to retain moisture within the soil. During the year we sowed wildflower seeds on the relatively dry site of the former greenhouses as a way of helping us assess how we can adapt our planting to drier and warmer conditions. Our new fruit cages contain more drought-resistant plant varieties. We aim to limit our use of piped water through capturing water off roofs into butts.



### **4. Conservation**

The garden walls and other structures date from the late eighteenth century and constitute a category A listed building. While we considered them to be generally in good repair, we were conscious that some parts were less so. Our objective was to commission a survey of the structures, largely in order to establish whether any urgent work would be required to maintain adequate safety standards for employees, volunteers and visitors, and to contribute to the preservation of the structures.

We were successful in applying for a grant from the UK Shared Prosperity Fund Regeneration Project Development Fund, which partly funded the cost of a visual condition survey designed to identify

any actions required, coupled with an assessment of the priority needing to be given to such actions. We received the report shortly before the end of the year: while this identified several parts of the structures requiring attention, none was considered to require urgent action. We are engaging with East Lothian Council, the owner of the garden, with a view to agreeing a suitable action plan with adequate funding.

## **5. Revenue generation**

Revenue from donations, events, produce and plant sales, cover the day-to-day running costs of the garden - tools, machinery, seeds, plants etc.- but fall far short of the employment costs of our garden co-ordinator without whom the garden could not be curated to its current standard, nor the level of community engagement sustained. The Board has identified for many years a key risk that income is insufficient to cover these employment costs. During the year the pressure on local council finances and a desire by the National Lottery not to provide semi-permanent funding to individual good causes mean that grants from our two main recent sources of funding were reduced.

The Board continued to apply for grants. Where we received funding, we ensured that all conditions attached to the grant were met.

### **Objectives for the financial year 2024/25**

In the coming year we will focus particularly on the following objectives:

- Enhance our 'wellbeing' focus further through employment of a wellbeing and outreach worker, extending our outreach into the local community and hosting new workshops with a clear wellbeing focus and defining a vision for a clear, community focused and inclusive wellbeing strategy in subsequent years.
- Seek replacement funding for the garden co-ordinator post and continuation funding for the wellbeing and outreach worker post.
- Enhance the educational aspect of the garden, including through the implementation of better signage and explanations.
- Continue to focus on climate adaptation and education in how to grow plants that can withstand drought and require less watering.
- Follow up the review of the state of the historical structures by engaging with East Lothian Council with the aim of securing adequate funding to address any important remedial actions that are required.
- Further develop our ability to generate revenue, including indirectly through increased communication and marketing.

### **Financial Review**

The Trust's work has primarily been dependent on grant funding, individual donations and fundraising events. The Trust has no investment income. Grant funding allowed the ongoing employment of the garden co-ordinator, whose activities help generate income through contributing to the smooth running of events and identifying ways in which volunteers can best enhance the attraction of the garden for visitors.

Unrestricted income again exceeded unrestricted expenditure on the operation of the garden, thus increasing the unrestricted current assets by around £3,500. Income was lower than in 2022/23, with donations including Gift Aid up slightly but offset by lower income from sales and events. Expenditure was higher than in 2022/23, primarily due to employment of a garden assistant and the balance of the cost of the masonry survey not met by a grant.

Restricted funds increased from around £18,400 to around £31,400 over the course of the year, but this increase does not reflect the Trust's underlying financial condition as the increase was almost all



due to the receipt of £14,650 for employment of a wellbeing and outreach worker shortly before the year-end, to be spent in the 2024/25 financial year.

### **Reserves Policy**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. We consider the reserves required and have considered our current and future liabilities. All funds held by the charity are available for promoting the aims of the charity.

In general we aim to maintain free reserves in unrestricted funds which might be expected to be sufficient for several months of unrestricted charitable expenditure plus employee-related costs, coupled with reduced income from donations, sales and events (e.g. in the event of poor weather).

As part of the management of our finances we also consider a longer-term view in order to identify potential large items of expenditure arising during the next few years. These are generally 'one-off' fixed asset purchases, which could include a replacement mower or repairs of the garden infrastructure. We designate, or ' earmark', part of the unrestricted funds to help meet such future expenditure. Amounts held as designated funds still count as unrestricted funds but are excluded from free reserves.

In March 2023 the directors approved the allocation of £5,000 of unrestricted funds to be held as designated funds, to be applied towards a replacement ride-on mower as and when that becomes necessary. The total amount held as unrestricted net current assets (i.e. excluding fixed assets) on 31 March 2024 was £25,416, including the designated funds and £20,416 as free reserves, comprising £23,044 (cash) and £8 (debtors) less £2,636 (creditors).

### **Directors' Responsibilities in Relation to Financial Statements**

Company and charity law require directors to prepare financial statements for each financial year which give a true and fair view of the situation of the company and of the net incoming resources or application of resources for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- 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 company will continue in business.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The directors are responsible for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charity Accounts (Scotland) Act 2006 (as amended). They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

### **Structure, Governance and Management Constitution**

The Trust is a registered charity, number SC029412, and was originally constituted in September 1999. The Trust is also a registered company limited by guarantee, incorporated on 9 September

1999, company number SC199773. The charity has no share capital. If wound up, the liability of each member is limited to ten pounds (or ten euros).

The objects and powers of the Trust are defined by the Articles of Association and Memorandum of Association, dated September 2014 and September 2011 respectively.

### **Board of Trustees and Statement of Trustee Responsibilities**

The Trust is managed by a board comprising individuals appointed from the membership and must meet at least three times a year. The members of the Board are usually referred to as Directors, but and for the benefit of any doubt, as a charity they can also be referred to as Trustees.

The articles of association provide for a minimum of three directors and a maximum of 12, with no more than four directors due for re-appointment in any one year. There are usually about nine meetings per year, where directors review how the garden co-ordinator is progressing with work in the garden, the status of projects outwith the garden co-ordinator's responsibility, e.g. the maintenance of the building, general administrative and financial matters relating to the running of the Trust, consideration of any current or proposed grant applications, and forthcoming events.

### **Directors and Trustees**

A Chair is appointed by the Directors to lead the charity. Directors are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises. One third of the Directors retire at each Annual General Meeting. Those longest in office retire first. Between those of equal service, choice is made by drawing lots. Retiring Directors are eligible for re-election. The Directors have the power to co-opt any individual member or authorised representative to fill a vacancy in their number or be an additional Trustee. New directors undergo an induction where they meet with the garden co-ordinator and other Directors and are made aware of their responsibilities as company directors and charity trustees.

### **Directors**

<b>Directors</b>	<b>First appointed</b>	<b>Last re-elected</b>
Frank Kirwan - Chair*	Co-opted – 09/07/24	N/A
Jennifer Adams	01/12/2016	28/09/2022
Ruth Alder***	18/11/2019	06/10/2021
Chris Avery	28/09/2011	26/09/2023
Naomi Chandler*	Co-opted - 17/10/23	N/A
Chris Cormack	14/10/2020	26/09/2023
Stephen Gowenlock**	28/09/2022	N/A
Rosemary Greenhill	30/09/2014	26/09/2023
Lesley Henry**	28/09/2022	N/A

\* Co-opted to the Board during the year and seeking election at the 2024 AGM

\*\* Due to retire at the 2024 AGM and seeking re-election

\*\*\* Due to retire at the 2024 AGM but not seeking re-election

### **Board Effectiveness**

The Scottish Governance Code for the Third Sector is a statement of best practice, developed by Scotland's Third Sector Governance Forum. Whilst the code is not a legal requirement, it is a set of

five fundamental principles to help guide the Board to 'do the right thing'. Should the directors identify any area of concern they work to rectify or improve policies and procedures.

### **Board Sub-Committees**

During the financial year 2023/24 there were no formal sub-committees. The Board, however, delegates various operational matters to small groups of directors, who report on progress to the Board at its monthly meetings.

### **Investment Powers**

Under the Memorandum and Articles of Association, the charity has the power to deposit or invest funds after obtaining advice from an authorised person (or an exempt person) within the meaning of the Financial Services Act 1986.

### **Reference and administrative information**

- Bankers: Bank of Scotland, 44 Court Street, Haddington, EH41 3NP
- Solicitors: None
- Registered Office: Anne's Cottage, 12A Sidegate, Haddington EH41 4BZ

### **Key Management Personnel and Remuneration**

The directors consider the board of directors as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All directors give of their time freely and no director remuneration was paid in the year.

### **Related Parties**

The Directors are not aware of any related parties.

### **Risk management**

The Directors have identified two main risks facing the Trust.

- Firstly, ensuring there is sufficient income to cover all our liabilities. Mitigation: Each board meeting reviews our financial status and steps are taken to ensure we remain able to meet our liabilities.
- Secondly, our directors and volunteers are key to the ongoing maintenance and development of the walled garden. Without their continuing efforts the Trust would be unable to continue. Mitigation: Ongoing promotion of the project helps ensure we attract new volunteers. Where possible the workload of the Directors is shared amongst all members of the Board.

The directors are responsible for ensuring the charity is compliant with the UK General Data Protection Regulation (GDPR) and the Data Protection Act 2018. Health and safety risks to employees, volunteers and visitors are managed by ensuring that there are regular assessments of the nature and magnitude of the risks, before and after mitigating actions in place, and identification of any improvements to mitigating actions that should be implemented. Public liability and employee insurance are in place.

Approved by the directors on 3 September 2024 and signed on their behalf by



Chris Avery, Director

**Statement of Financial Activities Incorporating Income and Expenditure Account for the Year ending 31 March 2024**

**Incoming Resources**

	Unrestricted Funds	Restricted Funds	TOTAL 2023/24	TOTAL 2022/23	Notes
<b>Income from charitable activities</b>					
Subscriptions	930	-	930	730	
Individual donations	8,560		8,560	8,947	
Legacies	-	-	-	-	
Gift Aid tax refund	2,012	-	2,012	1,390	
Events	3,250	-	3,250	4,681	
Grants	-	52,411	52,411	32,693	3
Sales of produce	954	-	954	2,614	
Sales (other)	2,070	-	2,070	2,280	
<b>Total incoming resources</b>	<b>17,776</b>	<b>52,411</b>	<b>70,187</b>	<b>53,335</b>	

**Outgoing Resources**

	Unrestricted Funds	Restricted Funds	TOTAL 2023/24	TOTAL 2022/23	Notes
Plants and seeds	1,253	-	1,253	1,181	
Garden materials	2,264	307	2,571	3,374	
Hut-related costs	149	-	149	501	
Mower-related costs	1,326	-	1,326	901	
Insurance	767	-	767	732	
Printing	1,034	-	1,034	634	
Events	123	-	123	462	
General expenditure	3,430	3,000	6,430	599	4
Employee salary costs	2,862	28,780	31,642	27,874	5
Additional costs	672	4,374	5,046	1,283	
<b>Total – Operation of the garden (ex depreciation)</b>	<b>13,880</b>	<b>36,461</b>	<b>50,341</b>	<b>37,541</b>	
Depreciation	7,181	-	7,181	7,181	
<b>Total – Operation of the garden (inc depreciation)</b>	<b>21,061</b>	<b>36,461</b>	<b>57,522</b>	<b>44,722</b>	
Administration costs	343	-	343	313	6
<b>Total resources expended</b>	<b>21,404</b>	<b>36,461</b>	<b>57,865</b>	<b>45,035</b>	

	Unrestricted Funds	Restricted Funds	TOTAL 2023/24	Total 2022/23	Notes
Net incoming resources before transfers	-3,628	15,950	12,322	8,300	
Gross transfers between funds	2,949	-2,949	-	-	7
Net incoming resources for the year	-679	13,001	12,322	8,300	
Fund balances at start of year	198,597	18,379	216,976	208,676	
<b>Fund balances at end of year</b>	<b>197,918</b>	<b>31,380</b>	<b>229,298</b>	<b>216,976</b>	

### Balance Sheet

	Unrestricted Funds	Restricted Funds	TOTAL 2023/24	TOTAL 2022/23	Notes
<b>Fixed Assets</b>	172,502	-	172,502	176,701	8
<b>Current Assets</b>					9
Cash at bank	28,044	34,502	62,546	40,355	
Debtors	8	-	8	185	10
Less creditors	2,636	3,122	5,758	265	11
<b>Net assets</b>	<b>197,918</b>	<b>31,380</b>	<b>229,298</b>	<b>216,976</b>	
<b>Financed by</b>					
Capital and reserves					
Restricted funds	-	31,380	31,380	18,379	
Unrestricted funds	192,918	-	192,918	193,597	
Designated funds	5,000	-	5,000	5,000	12
<b>Total funds</b>	<b>197,918</b>	<b>31,380</b>	<b>229,298</b>	<b>216,976</b>	

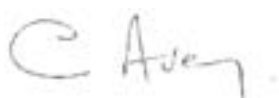
For the year ended 31 March 2024 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for ensuring that:

- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the directors on 3 September 2024 and signed on their behalf by:



Chris Avery, Director

The notes on the following pages form part of these financial statements.

## Notes forming part of the Financial Statements for the Year to 31 March 2024

### 1. Accounting policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trust constitutes a public benefit entity as defined by FRS 102.

The directors consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### (b) Funds structure

Unrestricted funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects.

Designated funds represent amounts earmarked to help meet potential large, generally one-off, items of expenditure that are forecast to arise during the next few years. Designated funds count as unrestricted funds but are excluded from free reserves.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

#### (c) Income recognition

Income from **donations and grants** is included in incoming resources except as follows:

- When donors specify that donations and grants must be used for future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions for use have been met.
- When donors specify that donations and grants are for particular restricted purposes which do not amount to pre-conditions to entitlement, this income is included in incoming resources of restricted funds when receivable.

**Intangible income** that comprises donated services is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable. No income is recognised if no financial cost is borne by a third party.

**Donations** are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

**Interest on funds** held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Tangible fixed assets and depreciation**

Individual fixed assets costing £500 or more are capitalised. Tangible fixed assets are depreciated on a straight line basis over the estimated useful lives (5 years for plant and machinery and 50 years for garden infrastructure such as the multi-purpose building). Depreciation is not charged in the year of acquisition.

**(g) Pensions**

The Trust has an arrangement for pension auto-enrolment for its relevant employee(s) and provides pensions accordingly.

**(h) Taxation**

As a registered charity the Trust is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Trust and is therefore included in any relevant costs.

**2. Related party transactions and directors' expenses and remuneration**

The directors all give freely their time and expertise without any form of remuneration, payment of expenses, or other benefit in cash or kind for their services (2022/23: £nil). During 2023/24 £230 was paid to one director for provision of training to the garden co-ordinator (2022/23: £nil).

**3. Income from grants**

Grants received included £18,710 from the Lottery Fund (2022/23: £15,615), £11,313 from East Lothian Council (2022/23: £16,846) and £14,650 from the Communities Mental Health and Wellbeing Fund (2022/23: nil), in each case to fund salaries and associated costs in respect of members of staff. A further £3,000 (2022/23: nil) was received from the UK SPF Regeneration Project Development Fund to fund part of a survey of the masonry structures at the garden.

**4. General expenditure**

Included in the totals of general expenditure is £5,394 for a survey of the condition of the masonry at the garden, of which £3,000 was funded by a restricted fund grant and the balance of £2,394 being met from unrestricted funds (2022/23: nil).

## 5. Analysis of staff costs and remuneration of key management personnel

	2023/24	2022/23
Salaries	31,642	27,874
National Insurance costs	-	-
<b>TOTAL</b>	<b>31,642</b>	<b>27,874</b>

The average number of full time equivalent employees during the year was 1 (2022/23: 1).

The Trust considers its key management personnel comprise the directors. All directors give of their time freely and no director remuneration was paid in the year.

## 6. Independent Examiner's remuneration

The independent examiner's fees are £330 (2022/23: £300).

## 7. Transfers between funds

Transfers from restricted funds to unrestricted funds included £2,982 in respect of the cost of fixed assets purchased with restricted funds (2022/23: nil), offset by £33 to zeroise a small remaining balance in a restricted fund (2022/23: nil).

## 8. Tangible Fixed Assets

<b>Garden infrastructure and equipment</b>	
<b>Costs</b>	
<b>Brought forward 1 April 2023</b>	<b>222,149</b>
Additions for year	2,982
<b>Carried forward 31 March 2024</b>	<b>225,131</b>

<b>Depreciation</b>		<b>Scheduled final year</b>
<b>Brought forward 1 April 2023</b>	<b>45,448</b>	
Charge for septic tank – 2%	78	2060/61
Charge for multi-purpose hut – 2%	2,594	Various 2062/63 to 2067/68
Charge for footpaths – 2%	702	2066/67
Charge for gate – 2%	20	2067/68
Charge for wall in winter garden – 20%	800	2023/24
Charge for bench in sensory garden – 20%	196	2023/24
Charge for mower – 20%	1,716	2024/25
Charge for brown tourist signs – 20%	147	2024/25
Charge for xylophone in sensory garden – 20%	396	2025/26
Charge for centre circle paving and edging – 2%	112	2071/72
Charge for greenhouse – 2%	420	2071/72
<b>Charge for year</b>	<b>7,181</b>	
<b>Carried forward 31 March 2024</b>	<b>52,629</b>	
<b>Net book value 31 March 2024</b>	<b>172,502</b>	
<b>Net book value 1 April 2023</b>	<b>176,701</b>	



## **9. Fixed investment assets**

The Trust held no investments during 2023/24 and 2022/23.

## **10. Debtors & loans**

At 31 March 2024 the Trust was owed:

- £8 by Charities Aid Foundation as payment of a donation paid to the Trust.

## **11. Analysis of current liabilities**

At 31 March 2024 the Trust owed:

- £5,394 to Adams Napier Partnership for a survey of the masonry at the garden;
- £122 to NEST for pension contributions;
- £168 to the Trust's payroll services provider;
- £74 for services provided or expenses already incurred but not yet invoiced.

## **12. Designated funds**

In March 2023 the directors approved the allocation of £5,000 of unrestricted funds to be held as designated funds, to be applied towards a replacement ride-on mower as and when that becomes necessary.

## **Independent Examiner's Report to the Directors of the Amisfield Preservation Trust**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 12 to 17.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 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 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:

- 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 accounts 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 accounts to be reached.

*Hazel Barton*

Hazel Barton MAAT

21 Briery Bank, Haddington, East Lothian. EH41 4AB

August 2024