

APPENDIX 1

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	08	2021	To	31	07	2022

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Gardening Scotland SCIO
SC030353
PO BOX 13601
Livingston
Postcode EH49 9BL

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	Trustee		
	Trustee		
	Trustee		
	Trustee		
	Trustee		
	Trustee		
	Trustee		

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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	The SCIO is governed by its constitution.
Trustee recruitment and appointment	New Trustees are recruited by nomination from horticultural organisations and are appointed after agreement by the board of trustees.

Objectives and activities

Charitable purposes

The charity's objects are the advancement of the practices and knowledge of gardening, plantmanship and horticulture for the public benefit.

Summary of the main activities in relation to these objects

The charity considers making donations to horticultural bodies and charities.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity considered application of donations to relevant horticultural organisations but the charity became dormant in March 2020 when it became evident that the charity's trading company, Gardening Scotland Trading Company, would file for liquidation. This was a direct result of the pandemic and restrictions on public gatherings which prevented the 2020 show from going ahead as planned.

Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity to maintain funds at a level to provide cover for the administration costs for the coming year.

Details of any deficit

No deficits in funds.

Donated facilities and services (if any)

No donated facilities or services

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

21/3/2023

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Gardening Scotland SCIO

SC030353



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2021		31	07	2022

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	3				3	10
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	-
					-	
A1 Sub total	3	-	-	-	3	10
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3	-	-	-	3	10
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	-				-	-
Grants and donations	-				-	-
Governance costs:					-	-
Audit / independent examination	-				-	720
Preparation of annual accounts					-	-
Legal costs					-	-
Other	1				1	-
					-	
A3 Sub total	1	-	-	-	1	720
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1	-	-	-	1	720
Net receipts / (payments)	2	-	-	-	2	(710)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	2	-	-	-	2	(710)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	30,298				30,298	31,008
	Surplus / (deficit) shown on receipts and payments account	2				2	(710)
						-	
						-	
	Cash and bank balances at end of year	30,300	-	-	-	30,300	30,298
		-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	£1 share in Gardening Scotland Trading Company Limited	Unrestricted	1	1
		Total	1	1

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Loan debtor	Unrestricted	14,000		14,000
	Loan interest debtor	Unrestricted	280		280
	Short-term loan debtor	Unrestricted	35,000		35,000
		Total	49,280	-	49,280

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accruals	Unrestricted	-	-
	Due to Subsidiary	Unrestricted	4,448	4,448
		Total	4,448	4,448

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

		21/3/2023

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid £

C3b Trustee remuneration -

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C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses -

	Number of trustees	£

C5 Transactions with

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Gardening Scotland ('the charity') holds a 100% shareholding in Gardening Scotland Trading Company Limited ('the trading company'). During the year to 31 July 2020, the charity made a short-term loan of £35,000 to assist the trading company in the running of the Gardening Scotland 2020 show. Following the cancellation of the 2021 show, which was a direct result of the pandemic and restrictions being placed on such events, in May 2020 the trading company went into liquidation. As at 31 July 2020 and 31 July 2021, the charity is owed £49,280 from the trading company (comprising £14,280 of long-term loan and interest and £35,000 short-term loan). The charity owed £4,448 to the trading company in respect of costs incurred by the trading company on behalf of the charity.

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		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Gardening Scotland SCIO					
	Registered charity number	SC030353					
	Period start date				Period end date		
	Day 01	Month 08	Year 2021	to	Day 31	Month 07	Year 2022
Set out on pages		(
Respective responsibilities of trustees and examiner		<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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.</p>					
Basis of independent examiner's statement		<p>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.</p>					
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 					
Signed:						Date:	21/3/2023
Name:							
Relevant professional qualification(s) or body (if any):		FCCA					
Address:		Alexander Sloan, 1 Lochrin Square, 92-98 Fountainbridge,					
		Edinburgh, EH3 9QA					