

THE HADDINGTON GARDEN TRUST SCIO

FINANCIAL STATEMENTS



Charity Number SC048702

THE HADDINGTON GARDEN TRUST SCIO

FINANCIAL STATEMENTS

31 DECEMBER 2025

THE HADDINGTON GARDEN TRUST SCIO

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	The Haddington Garden Trust SCIO
Charity number	SC048702
Trustees	Mr Stuart Crawford Mr Christopher Lamotte Mrs Emily Stevens Mrs Karen Stevenson
Independent examiner	Miss Aileen Burnett CA 2A Station Yard Haddington EH41 3PP
Bankers	Bank of Scotland 44 Court Street Haddington East Lothian EH41 3NP

THE HADDINGTON GARDEN TRUST SCIO

TRUSTEES ANNUAL REPORT YEAR ENDED 31 DECEMBER 2025

The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

TRUSTEES

The Trustees who served the charity during the year are:

Karen Stevenson
Stuart Crawford
Christopher Lamotte
Emily Stevens

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Haddington Garden Trust SCIO is a charitable Trust, and the purposes and administration arrangements are set out in our Constitution of 2019. The Trust is responsible for the management of St. Mary's Pleasance; the community garden of 0.65 hectares located within the Royal Burgh of Haddington.

The Trustees have delegated the day-to-day management of the community garden to a Garden Committee which operates under the chairmanship of Louise Begbie who attends and reports to the Trustees at their regular meetings. The Trustees remain responsible for all statutory, employment and fund-raising matters.

The Garden Committee works closely with the Trustees and formally reports to the Trustees twice in each year to plan budgets and to report outcomes.

OBJECTIVES AND ACTIVITIES

The Trust holds title to the garden adjoining Haddington House. Its purposes are to preserve the garden for the public benefit and to develop the garden as an old Scottish garden.

ACHIEVEMENTS, PERFORMANCE and IMPACT

We are pleased to present this annual report with details of achievements, performance and impact of our activities and garden management over the year along with our plans for 2026. St Mary's Pleasance brings interest for all those who visit across the seasons. Our account details botanical items of interest and activities that have shaped the garden and its impact on the local environment and community.

ACTIVITIES

In early May the garden held an 'Open Day' to encourage new volunteers to assist with the maintenance. The event was a success with many people coming along to have a tour of the garden, enjoy refreshments and to hear more of what happens in the Pleasance throughout the seasons. There were twelve people signed up to become volunteers, and an induction session was held. The volunteers have settled into a regular routine with the garden benefitting from the additional maintenance.

The garden continues to attract visitors who are local and from all over the UK. This year there have been many overseas visitors welcomed by the gardener from the USA, South Africa, Australia, New Zealand and Europe.

Arranged tours were organised for:

- The East Linton 'Walk and Talk' group.

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- Changes, an organisation which promotes positive mental health and well-being in East Lothian.
- Individuals with an interest in walled gardens.

Two of the raised herb beds have been refurbished. Both were emptied of old herb plants as well as invasive self-seeded species before digging over and adding new soil and compost before replanting. We were fortunate to have a visit from the group UPMO, an Edinburgh based charity which provides support and opportunities for adults with learning disabilities and Autism, who contacted about assisting with a garden project. The replanting of the raised beds was perfect for UPMO as it provided an accessible and hands on project in which the entire group could participate.

In August the *Beautiful Scotland* judges visited Haddington with St Mary's Pleasance included in the *Blooming Haddington* judging route. The hard work by the gardener and volunteers was showcased on the day, in particular the Rose bed which interested one of the judges. He understood the difficulties around maintaining the heritage varieties and offered some guidance.



Also in August, the garden was the venue for a small wedding which was held at the Apple House and Cottage Garden area. A very happy occasion for the Bride and Groom along with their close family and friends.



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On a sunny evening in late August, twenty-seven Haddington Scouts and four Scout leaders gathered in St Mary's Pleasance Garden for an apple tasting event. After a short tour of the garden, the Scouts wandered through the Orchard area and were shown where the apples they would be tasting were growing. The garden only grows heritage varieties of fruit, and it was explained how different the apples would taste compared to the ones available in supermarkets. The varieties chosen for the tasting were – *White Melrose*, *Galloway Pippin*, *Discovery* and *Cambusnethan*.

Great fun was had with the Scouts learning how to use the apple picking tool before settling on the lawn to taste slices of each fruit. In teams of four, with printed forms and pens, the Scouts were then asked to score the apples on – colour, aroma and taste before deciding on a favourite and then asked why they chose this particular apple. The results were surprising, as it was thought the biggest, red and sweetest apple would have been the favourite (*Discovery*). It turned out that *Cambusnethan* was the favourite as it was crisp with an unusual texture and flavour.

The evening was a great opportunity to highlight the benefits to mental health, particularly in young people utilising the green space of a community garden and enjoying learning about the produce grown there. The garden is also a quiet place to enjoy a stroll at any time of the year and appreciate the difference each of the seasons bring or to bring a book for a peaceful read. In October, Haddington History Society organised a geophysics survey to be carried out in the garden by archaeological contractors. The purpose of the survey was to find evidence of a Royal Place that existed in Haddington in the 12th century. We hope to hear about their findings in 2026.

The garden was represented at St Mary's Parish Church Martinmas Fair in mid-November where potted Narcissi, dried flowers and cards were sold as a small fundraiser. The fair is a good opportunity to highlight and promote the garden.

In November, a Garden of Remembrance was opened to commemorate loved ones who served their country in the armed services or other capacities. Organised by one of the garden Trustees, members of the public were invited to come along and install a small wooden cross in the designated lawn area. The crosses will remain in the ground until December.



The St Columba's Hospice 'Light up a Life' Christmas tree was erected in early December followed by the lighting ceremony. This was the 4th year for the Hospice tree in the garden, which attracts many visitors over the festive period.

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Our garden manager has continued to supervise all aspects of the garden and maintained good links with *Blooming Haddington*, East Lothian Council and other community groups.

GARDEN FEATURES

Overall, all aspects of the garden are in good shape and much admired.

Cottage Garden

After a full replanting last year, the four herbaceous beds grew and filled out well with lots of colour throughout late Spring and Summer.



Orchard

Spring brought an abundance of Fritillary in the Orchard along with Cowslips, Narcissi and Tulips. The grass remained short enough to take advantage of the Spring bulbs. Blossom on the fruit trees was plentiful, a good sign that there would be good crops of Apples, Plums, Quince and Nuts.

After the decision to cut the grass only once a year the wildflowers have flourished. We were delighted to find the Martagon Lily which was discovered last year has multiplied with large clumps popping up along the pathways. A bumper crop of fruit and nuts were enjoyed with evidence of foraging taking place. We are conscious that measures to control this will need to

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be carried out in the future as some trees were damaged by people climbing to reach hidden fruit.



New fencing has been installed at the top of the Mount to discourage climbing through the Buxus.

Raised vegetable beds had a good crop of heritage potatoes which were made available for a donation to the garden. Beetroot and Leeks are growing well as a Winter crop.

Laburnum Allee

There were not as many racemes in bloom this year, partly due to the climate as well as vigorous mechanical pruning last year. Care will be taken this Winter to weave side shoots into the frame and encourage new Spring growth. Plan to ask the East Lothian Council nursery in Prestonpans to grow and nurture a few Laburnum trees for the garden in case replacements are needed.

Sunken Garden

New Lavender will be planted next year in the Spring. The old Lavender was removed in early December which will allow the area to be cleared of weeds and prepared in plenty of time before replanting commences.

RESOURCES

Progress has been made in partnership with East Lothian Council on the plans for repairing the boundary wall. The Council will appoint a contractor to commence the works in early 2026, following an exercise to find a local master mason led by the Trust. We will be delighted to bring the rear area of the garden back to top condition.

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We have had good feedback from a wide range of individuals and groups who have enjoyed the quality and ambience of the garden. We seem to have got the balance between footfall in the garden and tranquillity about right.

The Garden continues to provide a significant resource for the local community. We enjoy welcoming the nursery, young parents and junior library groups who use the garden for recreation and learning, along with the local camera and painting clubs.

GRANTS AND DONATIONS

The Trust relies on Grants and Donations received from charitable bodies and individuals.

In the year ending December 2025, we received a generous donation from the AEB Trust towards the core management of the garden.

The Trustees are indebted to East Lothian Council One Council Partnership Fund and other donors including individuals both named and anonymous for their generosity.

These contributions enabled the Trustees to undertake a volunteer drive, recruit for a new Garden Manager as well as realise plans for the renewal of planting in the sunken garden.

TRUSTEES

We took steps to refresh our Trustees at the end of 2025 and were pleased to appoint Carol Matthews in January 2026, who has family links to the garden, to bring a focus on marketing and funding. We are grateful to Emily Stevens who stood down and for her support and energy she brought to the Trust.

To ensure we maintain good governance and management Karen Stevenson took over as chair of the HGT SCIO.

LOOKING FORWARD

We bid farewell to the Gardener, Vincent Docherty at the end of 2025 who retired after being with us for 5 years. We have undertaken a recruitment exercise and are excited to have appointed a Garden Manager Jenny Harman, a new role for the Trust, amalgamating the manager and gardener roles, who has horticultural and visitor attraction expertise. The Garden Manager will provide much needed management and future planning for the garden as well as directing our new cohort of volunteers and providing the much-needed ambassador role for the Garden.

Our focus for 2026 will be to increase our income through funding and donations that will support us with:

- Establishing a new business plan (working with the Garden Manager and volunteers) that will set out plans for funding the Garden Manager post, upgrades and repairs to the garden over a 1–3-year plan,
- Finally, make the substantial repairs to the east boundary wall in conjunction with East Lothian Council. We have received quotes and developed and agreed a methodology which will deliver what we hope will be a traditional wall building approach.
- Develop our support and welfare offer for our volunteers.
- Restore the sunken garden *lavender* beds, and the ‘Mount’ feature so popular with younger generations who visit.

FINANCIAL REVIEW

Full details of the financial results are shown in the Statement of Financial Activities on page 10.

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RESPONSIBILITIES OF THE TRUSTEES

The charity's Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the of the charity and the income and expenditure of the charity for that period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Miss Aileen Burnett CA has been appointed as independent examiner for the ensuing year.

Signed on behalf of the Trustees

Karen Stevenson

Ms Karen Stevenson (Chair)

11th September 2026

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HADDINGTON GARDEN TRUST YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 10 to 14.

Respective responsibilities of Trustees 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 consider that the audit requirement of Regulation 10(1) (a) to (c) 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 matters have come to our attention.

Basis of independent examiner's statement

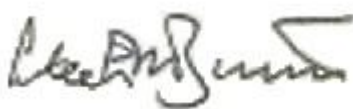
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration any unusual items of 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations 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.

Miss Aileen Burnett CA
AGL Tax Solutions LLP
Independent Examiner
Honorary Reporting Accountant
31 August 2026



2A Station Yard
Haddington
EH41 3PP

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STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2025

	Note	2025	Total Funds 2024
INCOME			
Income from charitable activities:			
Donations	3	17,076	17,337
Interest		<u>950</u>	<u>1,042</u>
TOTAL INCOME		18,026	18,379
EXPENDITURE			
Charitable activities	4/5	<u>(16,260)</u>	<u>(19,803)</u>
TOTAL EXPENDITURE		(16,260)	(19,803)
NET INCOME /(EXPENDITURE)		1,766	(1,424)
Funds brought forward		<u>44,114</u>	<u>45,538</u>
FUNDS CARRIED FORWARD		<u>45,880</u>	<u>44,114</u>

Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 12 to 14 form part these financial statements.

BALANCE SHEET 31 DECEMBER 2025

	Note	2025	2024
CURRENT ASSETS			
Cash at Bank		46,734	44,541
Prepayments		-	-
CREDITORS: Amounts falling due within one year	7	<u>(854)</u>	<u>(427)</u>
		<u>45,880</u>	<u>44,114</u>
NET ASSETS		<u>45,880</u>	<u>44,114</u>
FUNDS			

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Unrestricted income funds	<u>45,880</u>	<u>44,114</u>
TOTAL FUNDS	<u>45,880</u>	<u>44,114</u>

The financial statements were approved by the members of the committee on the 11 September 2026 and are signed on their behalf by:

Karen Stevenson

Christopher Lamotte

Karen Stevenson

Christopher Lamotte

The notes on pages 12 to 14 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2025

The Trust is a charitable incorporated organisation, and its principal office is Lennoxlove Estate Office, Lennoxlove Haddington, East Lothian, EH41 4NZ. The Trust was formed with the principal objective of the management of St. Mary's Pleasance, the community garden of 0.65 hectares located within the Royal Burgh of Haddington.

1. ACCOUNTING POLICIES

General

The accounts have been prepared in accordance with the Charities SORP (FRS 102) 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) effective (1 January 2019), Financial Reporting Standard 102 applicable in the UK and Republic of Ireland, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The accounts are presented in sterling and are rounded to the nearest £.

The Trust has taken advantage of the provisions in the SORP not to prepare a Statement of Cash Flows.

Going Concern

The Trustees consider that the current financial position of the Trust, together with prudent management, will ensure that the Trust will continue in operational existence for the foreseeable future, and they therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

Income recognition

All income is recognised in the SOFA when the Trust is legally entitled to the income and the amounts can be quantified with reasonable accuracy.

Donations and gift aid receipts are recognised on receipt.

Expenditure recognition

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

All expenditure is accounted for on an accrual's basis. The Trust is not registered for VAT therefore all VAT is charged against the expenditure heading for which it was incurred.

Fixed Assets

All fixed assets are initially recorded at cost.

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2025

2. Trustees' fees

No Trustees received fees or expenses during the year.

3. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds	
		2025	2024
Donations			
Donations	16,576	16,576	14,137
Interest			
Interest	950	950	1,042
Grants Receivable			
East Lothian Council	500	500	3,200
	18,026	18,026	18,379

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds	
		2025	2024
Management of St Mary's Pleasance	15,579	15,579	19,187
Support Costs	681	681	616
	16,260	16,260	19,803

5. COST OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support Costs	Total Funds	
			2025	2024
Management of St Mary's Pleasance	15,579	681	16,260	19,803

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2025

6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2025	2024
Wage and Salaries	<u>12,569</u>	<u>11,650</u>

No employee received remuneration of more than £60,000 during 2025 or 2024.

7. CREDITORS: Amounts falling due within one year

	2025	2024
Taxation and Social security	<u>854</u>	<u>427</u>
	<u>854</u>	<u>427</u>

8. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2025	Incoming resources	Outgoing resources	Gains and losses	Balance at 31 December 2025
General Funds	44,114	18,026	(16,260)	-	45,880

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
Unrestricted funds	<u>45,880</u>	<u>45,880</u>
Total Funds	<u>45,880</u>	<u>45,880</u>