

BADENOCH AND STRATHSPEY THERAPY GARDENS SCIO

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
for the year to 31st December 2025

Charity Number SC 044544

BADENOCH AND STRATHSPEY THERAPY GARDENS SCIO

TRUSTEES' ANNUAL REPORT

The Trustees present their Report together with the Financial Statements for the year ended 31st December 2025.

Reference and Administrative Information

Charity Name-	Badenoch and Strathspey Therapy Gardens		
SCIO Charity Number -	SC 044544		
Address	-	St Giles, Acres Road, Kingussie, PH21 1LA	
Trustees -	Jinty Moffett		Chair
	Mary Stewart		Treasurer
	Susan Strang		Secretary
	Thelma MacBeth		
	Beth Hay		
	Gavin Stewart		
	Jen Barrett	(resigned 30 th May)	
	Gilly Kinnear	(appointed 30 th May)	
	Steven Myrescough	(appointed 30 th May)	

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 19th December 2014. The charity was previously an unincorporated association but changed its legal form to a SCIO. Until 4th April, 2018 the charity was known as St Vincent's Therapy Garden. Anyone who pays a subscription is a member of the charity.

The Trustees who are the management committee meet regularly throughout the year. Any member is eligible to be appointed as a trustee. Trustees are elected annually at the Annual General Meeting which is held in April. There must be a minimum of three and a maximum of nine trustees.

Objectives and Activities

The objectives of the charity are:-

1. To relieve those in need by reason of age, ill health and disability through the development within the local communities of therapy gardens which aim to improve the health and wellbeing of service users as well as encouraging their social involvement with volunteers.
2. The advancement of education and training in relation to horticultural activity through work experience training courses and other relevant means.

Achievements and Performance

Activity started in February with our Project Manager continuing the winter sessions of indoor gardening related crafts for those people experiencing loneliness and isolation. Those attending enjoyed the variety of activities and the social time together.

In March the Project Manager attended the Trellis Conference at The Bield outside Perth, which was a valuable time for meeting others and gaining further knowledge for gardening activities at the inspiring sessions. It continues to give us encouragement that what we are providing locally is as beneficial here as it is in many other areas around the country.

The Growing Spaces in Kingussie continued with their sessions throughout the year with individuals and groups from Caberfeidh Horizons attending regularly. An Open Afternoon was very popular which saw regular attenders and visitors enjoy tea and cake and tours around the flourishing raised beds and fruit cages.

At the Therapy Garden at the Hospital in Aviemore, in addition to the regular session with the Richmond Trust, and the open Monday session, we have had some patients attend with nurses as well as visitors and those coming to the hospital or GPs for appointments. Relatives have been taking out their family to enjoy the surroundings of the gardens.

The local 'Health Walk Group' were coming at least once a month to tie in with a 'cake sale' at the hospital and then sitting in the Therapy Garden to enjoy the space. We held the Annual General Meeting of the charity at the Therapy Garden, outside in the sunshine, and where we had two new members join the committee.

Table top gardening sessions continued at the Glen Centre although a bit intermittently due to staffing levels, but the sessions at the Care Home in Newtonmore and at Grant House in Grantown on Spey continued to be very successful.

The successful funding application to The Cairngorm Trust for collaborative working with Community ConnXions to provide transport to locations where we undertake indoor gardening related craft sessions continued at the start of the year. These sessions provide a valuable social time with others who experience loneliness during the winter months. The joint funding with Badenoch Shinty Memories provided a range of sessions at various locations including a lovely outing to the Floral Hall in Inverness. The Project Manager also supported local Green Health sessions, and connections with the Alzheimer Group.

Financial Review

The Trustees received funding from the Co-operative Community Fund in March, and also the second payment in October for the Nature Garden Project at the Hospital Therapy Garden. In April we received the back dated payment from the Cairngorms Trust for the previous Winter Gatherings Project sessions. A joint bid for funding with Badenoch Shinty Memories saw us gain a significant amount of funding in June to provide joint sessions, which will carry over until next year. That month we also received a donation from the Rotary Club of Spey Valley. In August we received the second instalment of our second year funding from the Bank of Scotland Foundation.

Reserves Policy

After discussion with the Trustees, and due to the current positive position in which the charity finds itself it was decided to have a reserves policy. It has been determined to designate £2,500, in respect of three months activity.

Julie Moffatt 13/04/26.
Chair 2025

INDEPENDENT EXAMINER'S REPORT
BADENOCH AND STRATHSPEY THERAPY GARDENS SCIO

RECEIPTS AND PAYMENTS ACCOUNT

for the year ended 31st December 2025

	2025 £	2024 £
<u>RECEIPTS</u>		
Subscriptions and donations -note 4	377	256
Grants – note 5	16,354	27,824
Bank interest	311	243
	17,042	28,323
<u>PAYMENTS</u>		
Cost of charitable activities – note 6	15,573	12,043
	15,573	12,043
 Surplus/(Deficit) for the year	 1,469	 16,280

These accounts were approved by the Trustees on

13th April, 2026

Jinty Moffett

Chair

BADENOCH AND STRATHSPEY THERAPY GARDENS SCIO

STATEMENT OF BALANCES

As at

31st December 2025

	2025	2024
Opening Balance at 1 st January 2025	£28,682	£12,402
Surplus/(Deficit) for the year	<u>£1,469</u>	<u>£16,280</u>
Closing Balance at 31 st December 2025	<u>£30,151</u>	<u>£28,682</u>

Represented by

Cash at Bank	£30698	£28,663
Cheque not cashed	(£566)	-
Cash in Hand	<u>£19</u>	<u>£19</u>
	<u>£30,151</u>	<u>£28,682</u>

BADENOCH AND STRATHSPEY THERAPY GARDENS SCIO

NOTES TO THE ACCOUNTS for the year ended 31st December 2025

1. **Basis of Accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. **Nature and Purpose of Funds**

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity. The trustees have noted the two grants which have restricted funds this year.

3. **Related Party Transactions**

No trustees or any connected person benefited from the charity in any way during the year.

4. **Subscriptions and Donations**

	2025	2024
	£	£
Membership monies	36	39
Easy Fundraising	37	-
Kingussie Community Hydro	-	-
Donations	54	88
Rotary Club Donation	250	130
	377	257

5. **Grants Received**

	2025	2024
	£	£
Co-op Community Fund	2,254	1,524
HTSI MHW Fund		-
Robertson Trust		2,500
Awards for All		13,300
Bank of Scotland Fund	10,000	10,000
Badenoch Sh. Miem	2,400	-
Cairngorms National Park	1,700	-
VABS (Matched Funding)		500
	16,354	27,824

6. Cost of Charitable Activities

	£	£
Horticultural services	9,832	9,229
Consumables for gardening work	1,814	540
Rent of growing space	70	65
Insurance	142	107
Trellis Conference	115	-
Sundries	72	205
Subscription Trellis	95	39
HTSI Expenditure	-	-
Travelling expenses	1,292	1,105
Gazebo and Banners, table, Plaques	-	-
Donation to Trellis	-	100
Trellis Course time for PM	-	-
Hall/ Room Hire	200	163
Community Transport	220	275
Wooden Signs	-	215
Gilets	478	-
Greenhouses	628	-
Website	86	-
Tokens	40	-
Shinty Memories Outing	228	-
Pop Up Banners	204	-
Advertising	58	-
	15,573	12,043

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BADENOCH AND STRATHSPEY THERAPY GARDENS SCIO

I report on the accounts of Badenoch and Strathspey Therapy Gardens SCIO for the year ended 31st December 2025 which are set out on pages 4 to 7.

Respective Responsibilities of Trustees and Examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

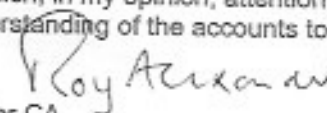
Basis of Independent Examiner's Statement

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 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 accounts.

Independent Examiner's Statement

In the course of my examination of the statement of accounts for the year ended 31 December 2025, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect:
 - accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
 - the accounts do not accord with those records
 - the statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Roy Alexander CA
Lochnagar
Main Street
Newtonmore
PH20 1DR

Date 15/4/26