DR NEILS GARDEN TRUST

Financial Statements
For The Year Ending
28th February 2026

Company Registration: SC182958

Charity Number SC028097

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28th FEBRUARY 2026
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DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026
DIRECTORS REPORT

Structure Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13th February 1998 and is registered as a charity. The company was established under a Memorandum and Articles of Association which set out the objects and powers of the charitable company and it is governed under the Articles of Association. In the event of the company being wound up members are requested to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

In terms of the Memorandum and Articles of Association of the company, a maximum of 9 directors may be appointed of whom up to 5 may be nominated by the Kirk of Session of Duddingston Church of Scotland congregation. The Kirk Session selects as directors those members of the congregation who are believed to have the gifts, skills and commitment to contribute to the management of the affairs of the Trust. The remaining Directors are selected to provide any other skills required e.g. Horticultural, Financial, Fundraising. The Directors are the charity trustees. During the financial year, one new trustee was appointed.

Trustee Training

During the year, the Trustees received and considered the guidance issued from time to time by the Office of the Scottish Charity Regulator on Charity Trustees' duties and discussed these and developments in relevant company law at their meetings with a view to ensuring compliance with all statutory obligations incumbent upon them.

The Trustees as a body normally meet every 6 - 8 weeks and more frequently when required. Between meetings, matters requiring a decision by the trustees are dealt with by telephone, correspondence or email. The company has one full-time employee, namely its gardener Alan Mitchell. In addition, some of the work of the charity both administrative and horticultural is carried out by a number of volunteers, some drawn from the Friends' Group.

Risk Management

The Trustees have examined the major strategic business and operational risks which the company faces and confirm that the systems in place enable regular reports to be provided so that the necessary steps can be taken to minimise any potential risks relating to the operation and financing of the company. The principal risk to the company is an insufficiency of income to enable its operations to continue. This is mitigated by ongoing efforts to fund raise by means of the Friends' Group, grant applications, Special Garden open days and other events. Other risks are covered by insurance.

Objectives

The company was incorporated in February 1998 to maintain for the enjoyment of the public the garden which is some two and a half acres in size forming part of the Glebe of Duddingston Kirk. The garden was developed by the Drs Andrew and Nancy Neil starting from scratch in 1964 and they transformed it from little more than a barren rough and uncultivated slope, into a prize-winning garden with fine examples of cultivation terraces planted with dwarf conifers, shrubs and alpines. The garden now contains a number of elegant, mature trees. The site of the garden is held on a 25 year lease from the Church of Scotland General Trustees and also contains the historic Thomson's Tower.

The Trustees have given consideration to what their main objectives should be with regard to the management of the charity. The Trustees have agreed that these are to ensure that the garden is managed in such a way as to continue it broadly in accordance with the original wishes and intentions of the Drs Neils. In addition, the Trustees aim, as finances permit, to develop the garden to improve its accessibility and, by projects for the restoration of existing features and the creation of new ones, to increase its interest and benefit to members of the public as a place of beauty and tranquility with

educational value. During the course of the year, a considerable number of visitors (estimated at around 50,000) were welcomed to the garden. Last year. the Trustees with the assistance of their gardener and in collaboration with the nearby Jock Tamson's Garden were successful in obtaining a further grant from the National Lottery payable over two years. This, along with a number of successful fundraising efforts as detailed below, has resulted in the Trustees now having more confidence in their ability to continue the maintenance and indeed improvement of the garden for the immediate future, keeping it free and accessible to visitors. The lottery grant has also enabled the Trust to continue to employ a full-time gardener which has resulted in a number of horticultural initiatives and new garden projects and which greatly enhances community engagement. Looking to the time (one year) when the Lottery funding will end, the Trustees at the end of January held a strategic planning day with an external facilitator. The Trustees in conjunction with the gardener will be working through and implementing a number of actions agreed at that meeting.

Activities and Achievements

The Garden continued to attract a large number of visitors, both individuals and groups.. The Garden again opened for two days in May under the Scotland's Garden Scheme. A large number of school visits have taken place and also visits from community, art and gardening groups. Several nature-focussed events took place during the year. Two university student attachments worked in the garden during the year. Other volunteers included corporate groups team building by providing a day's work in the garden and also a group from the community payback scheme. The Thomson Tower hosted a number of well-supported exhibitions throughout the year as well as being included as an Edinburgh Festival Fringe venue. These included displays of jewellery, ceramics, photographs and paintings.

Various fund raising events were held including the Christmas Wreath making and a cabaret performance by a group again reprising their successful Edinburgh Fringe show. The gardener also hosted a number of craft workshops. Winter talks took place monthly from October. These events together with income from plant sales brought in welcome additional income. The on-site contactless card donation machine has continued to bring in a regular stream of donations.

A number of projects have also been initiated in the garden including the creation of a covered events space, revamping of the wildlife pond and a re-design of the Physic Garden to make the plants more visible for visitors and to ease future maintenance. "People counters" to record the daily number of visitors were also installed which will provide useful insights as to visitor numbers and times of visits. Since his appointment in March 2024, the gardener has carried out considerable work loping and pruning trees (including storm-damaged branches) and shrubs and re-using timber to make a number of garden items. He has in addition made it a priority to eliminate a number of potential health and safety hazards, such as uneven steps.

The Trustees express their appreciation of the work of their gardener and his team of volunteers. They also greatly value the work carried out by the volunteers who assist with promoting the garden on social media, updating the website and helping organise events.

The Trustees are also appreciative of the financial and other assistance provided by members of the Garden's loyal Friends' Group and thank Duddingston Kirk for use from time to time of the Church buildings.

The Trustees are fully aware of the risk of accidents in the Garden but are pleased to report that no injuries to members of the public were reported. The garden was however again subject to a number of acts of petty vandalism likely connected to local boys entering the garden after dark. Throughout the year, the Trustees, on a regular basis. reviewed matters of health and safety and continued to inspect the Garden with the aim of minimising trip and other hazards. They also reviewed and updated the Garden's policies including those on Safeguarding and Health and Safety.

During the financial year, the Trustees met on 8 occasions. A report from the gardener on matters relating to his care of the garden and a treasurer's report on finance is submitted to each Trustees' meeting at which the Trustees consider and discuss the condition of the garden, events and the financial affairs of the Trust. The insurances held by the company were reviewed and the policies renewed with the existing insurers.

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	SC028097
COMPANY NUMBER	SC182958
ADDRESS	5 DUDDINGSTON PARK SOUTH EDINBURGH EH15 3NX
REGISTERED OFFICE	21 YORK PLACE EDINBURGH EH1 3EN
BOARD MEMBERS	RHONA ALISON FITZGERALD BARBARA MARGARET HAWARD LUCY JAYNE MURPHY STACY ROWAN JANETTE SYLVIA WILSON DOROTHY BLACKLOCK JILL ADAMSON BELL
SECRETARY	CAMPBELL SMITH WS
ACCOUNTANT	ALICE MURPHY IFA EMPIRICAL CONSULT SCOTLAND LIMITED
BANK	BANK OF SCOTLAND ROYAL BANK OF SCOTLAND CAMBRIDGE & COUNTRY

Financial Review

As detailed above, the Trustees have sought to increase the company's income via the Friends' Group and fund-raising events, Additional income was received during the year from the generous Lottery Grant, one-off small grants, donations and sources such as donating via Paypal and the contactless card donation machine in the Garden.

Reserves Policy

At the end of the financial year £116,560 was held in unrestricted funds. The Trustees are aware of the need to build up income, particularly to cover the gardener's salary costs once lottery funding ends, the future maintenance of the Tower, the hard landscaping in the garden and large items of expenditure such as tree felling. The Trustees will continue to seek ways to increase income. The Trustees' continuing policy is hold a sufficient reserve fund to enable the annual work to continue and for the Garden to be developed appropriately whilst retaining its special peaceful atmosphere.

Responsibilities of Trustees

Charity and Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming and outgoing of resources for the year then ended. In preparing those financial statements, the trustees are required to:

> select suitable accounting policies and then apply them consistently:

> make judgments and estimates that are reasonable and prudent;

> prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Company law. The Trustees are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board/Management Committee

Members of the Board/Management Committee, who are trustees for the purposes of charity law, who served during the year, and up to the date of this report are set out on page 1.
The report has been prepared in accordance with the Statement of Recommended Practice for Accounting and Reporting by Charities.

Approved by the Directors/Charity Trustees on 08/10/2026 and signed on their behalf

by Barbara M Haward

Date 08/10/2026

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026
ACCOUNTANT REPORT

I report the accounts for DR Neils Garden Trust for the year ended 28 February 2026 which are set out on the following pages.

The charity of trustees are responsible for the preparation of the accounts. They have provided me with all relevant incoming and outgoing transactions for the financial year and I have used these figures to prepare the accounts in line with all relevant accounting standards.

All information has been provided and recorded accurately and is reflected in the following pages.

8/10/26.

Alice Murphy IFA
Empirical Consult Scotland Limited

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026
STATEMENT OF FINANCIAL ACTIVITIES

		2026 £ Unrestricted	2026 £ Restricted	2026 £ Total	2025 £ Total
INCOME					
Donations	2	14,863	-	14,863	20,557
Gift Aid		2,452	-	2,452	3,338
Sales and Events		5,681	-	5,681	5,842
Garden & Tower		1,750	-	1,750	1,399
Friends		2,823	-	2,823	-
Bank Interest		2,339	-	2,339	2,187
INCOME FROM CHARITABLE ACTIVITIES					
Grants Received	2	-	29,000	29,000	20,850
Total Income		**29,908**	**29,000**	**58,908**	**54,173**
Resources Expended					
Charitable Activities	3	15,044	21,000	36,044	36,218
Total Resources Expended		**15,044**	**21,000**	**36,044**	**36,218**
Net Movement in Funds		14,863	8,000	22,863	17,955
Balance at 1st March 2025		101,294	-	101,294	83,339
Balance at 28th February 2026		116,157	8,000	124,157	101,294

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026
BALANCE SHEET

	NOTE	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Cash at bank and in hand		145,882		122,966	
		145,882		122,966	
CREDITORS					
Amount falling due in one year		29,600		21,672	
NET ASSETS			116,282		101,294
TOTAL ASSETS LESS LIABILITIES			116,282		101,294
FUNDS					
Unrestricted			87,282		101,294
Restricted			29,000		-
			116,282		101,294

These financial statements have been prepared in accordance with the relevant accounting and charities standards.
Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements to accounting records and the preparation of accounts
- These accounts have been prepared in accordance with the micro - entity provisions.

These financial statements were approved and authorised on behalf of the board by:

SIGNED: Barbara M Howard

DATED: 05/10/2026

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026
NOTES TO ACCOUNTS

1 Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below:

(a) Basis of Accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure which is imposed by the donors of the funds.

(c) Incoming Resources

All incoming resources are included within the statement of financial activities when the charity is entitled to the income and the amount that can be quantified with accuracy. The following policies are adopted:

- Voluntary income is received by grants, donations and gifts. These are included in the full statement of financial activities when received
- Donated funds are included
- Investment income is recorded as and when received, such as bank interest
- Incoming resources from charitable trading activities are recorded when earned

(d) Resources expended

Expenditure is recognized on an accrual basis as liabilities are incurred. All expenditure figures include any VAT charged as this cannot be recovered with the charity not being VAT registered.

> Costs of generating funds comprise the costs associated with attracting
> voluntary income and the costs of trading for fundraising purposes

> Charitable expenditure comprises those costs incurred by the charity in the
> delivery of its activities and services for the beneficiaries. It includes both costs that can be allocated directly to activities

> Governance Costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees
> and costs linked to the strategic management of the charity

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026
NOTES TO ACCOUNTS

(e) Pension Costs

The charity operates a defined contribution scheme.

2 Incoming resources from Activities to further the Charity's Objects

	2026 £ Unrestricted	2026 £ Restricted	2026 £ Total	2025 £ Total
Lottery Funding	-	29,000	29,000	20,000
	-	29,000	29,000	20,000

3 Total Resources Expended

EXPENDITURE	2026 £ Unrestricted	2026 £ Restricted	2026 £ Total	2025 £ Total
Staff Salaries	7,447	21,000	28,447	25,843
Charitable Activities	2,841	-	2,841	4,951
Promotion Expenses	394	-	394	814
Premises	656	-	656	1,420
Insurance	1,936	-	1,936	1,845
General Administration	1,770	-	1,770	1,345
Total Expenditure	15,044	21,000	36,044	36,218

4 Net Incoming Resources for the Year

	2026 £	2025 £
Accountants Remuneration	600	550

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026
NOTES TO ACCOUNTS

5 Debtors

	2025	2024
	£	£
Sundry Debtors	-	-

6 Creditors

	2025	2024
	£	£
Sundry Creditors	29,000	21,000
Accruals	600	550

7 Movement in Restricted Funds

	At 1 MARCH 2025	Received	Used	At 28 FEB 2026
LOTTERY FUNDING	21,000	29,000	21,000	29,000
STAFF SALARIES	-	-	21,000	-

8 Company Limited by Guarantee

The charity is limited by guarantee and has no share capital.

9 Capital Commitments

There are no Capital Commitments.

10 Contingent Liabilities

There are no Contingent Liabilities.

DR NEILS GARDEN TRUST
FOR THE YEAR ENDED 28 FEBRUARY 2026
FULL STATEMENT OF ACCOUNT

	2026 £ Unrestricted	2026 £ Restricted	2026 £ Total	2025 £ Total
INCOME				
Donations	14,863		14,863	20,557
Gift Aid	2,452		2,452	3,338
Sales and Events	5,681		5,681	5,842
Garden & Tower	1,750		1,750	1,399
Friends	2,823		2,823	-
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INCOME FROM CHARITABLE ACTIVITIES				
Grants Received		29,000	29,000	20,850
Total Income	**29,908**	**29,000**	**58,908**	**54,173**

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General Administration	1,770	-	1,770	1,345
Total Expenditure	15,044	21,000	36,044	36,218
Surplus/ (Deficit) for year	14,863	8,000	22,863	17,955