Company No. SC370757
Charity No. SC041179

CRAIGENTINNY TELFERTON ALLOTMENTS
(A Company Limited by Guarantee)

REPORT and UNAUDITED FINANCIAL STATEMENTS

For the year ended 5 November 2025

CRAIGENTINNY TELFERTON ALLOTMENTS
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Administrative Information

Directors and Trustees
R McGlynn (appointed 12 May 2025)
C Walker (appointed 12 May 2025)
T Gibbons (appointed 1December 2025)
A Cameron (appointed 1 December 2025)
J Prins (appointed 1December 2025)
M Miller (appointed 1 December 2025, resigned 18 May 2026)
R Paddock (resigned 1 December 2025)
C Boys (resigned 12 May 2025)
R Gray (resigned 18 November 2025)
W Thorburn (resigned 12 May 2025)

Registered Office
Ground Floor Flat
18 Bath Street
Edinburgh
EH15 1HD

Bankers
Bank of Scotland
172 High Street
Musselburgh
EH21 7DZ

Independent Examiner
A Paddock CA

CRAIGENTINNY TELFERTON ALLOTMENTS
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REPORT of the DIRECTORS

The Board of Directors of Craigentinny Telferton Allotments are pleased to present their report and financial statements for the period ended 5 November 2025.

The Board have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the report and financial statements of the charity.

Constitution
Craigentinny Telferton Allotments is a company limited by guarantee established on 6 January 2010 and has no share capital. It was registered as a Charity with the Scottish Regulators on 12 January 2010. The company is governed by its Memorandum and Articles of Association.

Appointment of Directors

The directors/trustees who served during the year are as stated on page 1. If a new director/trustee is required, existing directors ask for volunteers amongst existing allotment holders. To be approved a majority vote from existing directors is required.

Purpose and Objectives
The purpose and objectives of Craigentinny Telferton Allotments is as follows:

- The prevention and relief of poverty by growing your own fruit & vegetables
- The promotion of healthy eating by growing your own vegetable
- Education of horticulture practices
- Advancement of community development
- Provision of recreational facilities and wildlife habitats.

Activities undertaken to achieve these objectives
- Use of growing plots for local residents to grown their own fruit & vegetables
- Plots are made available for use by local charities.
- A plot is made available to a local community group to grow fruit and vegetables
- Annual open days and community barbeques are held at various days during the year, where surplus items grown can be swapped.
- Habitats for birds, bats and pond life have been created.

Risk Management
The directors have examined the major strategic, business and operational risks which the company faces and confirm that systems have been established to enable regular monitoring so that the necessary steps can be taken to mitigate these risks.

Achievements and performance
There are 100 plots available for use and all plots were let in the year. There is currently a waiting list of over 100 names for plots to become available. In an effort to reduce the waiting list, a full plot on becoming available is split into two and offered to two of those on the waiting list.

Plots holders have maintained their plots to a specified standard and this has contributed to the continued support of local wildlife.

The allotments were part of the 'Scottish Garden Open Day for Charity' event in July 2025 with 117 paid admissions to the site. Allotment holders were on hand to answer any questions and provide advice on growing techniques. The annual winter warmer community event was held again this year on bonfires night.

Two plots are let to local charities free of charge. One of whom grow produce for food banks and the homeless with the other charity having a plot that is maintained by individuals with learning difficulties. A third plot is maintained as a community plot and is available for use by the community to hold event.

REPORT of the DIRECTORS *(cont'd)*

Plans for future periods
It is the intention of the directors to gain a permanent lease or ownership of the land currently used. The directors are actively seeking funding opportunities to allow this to materialise.

Financial review
Income resources for the year were £5,587 (2024: £6,964). Of this £3,450 (2024: £3,480) was received from plot holders for the use of growing plots.

Expenditure in the year totalled £9,276 (2024: £5,267). Of this, the biggest expenses were £2,268 on the removal of dangerous trees, £1,248 for asbestos removal and £1,133 as the commission due on income received for the Scottish Garden Open Day.

Investment policy
The directors consider that where surplus funds are available, they should be held in a suitable interest bearing bank account, where available for instant access.

Reserve policy
It is the policy of the directors to maximise unrestricted funds, which are the free reserves of the charity. As noted previously it is the aim of the charity to purchase the land currently used.

During the year, the directors continued to review the cash requirements of the charity. The charities core income (plot rentals) remained consistent in the year. A net deficit of (£3,307) was made in the year and this has decreased the unrestricted funds. The charity currently holds £21,499 of reserves and the directors believe there are sufficient funds to meet ongoing commitments as they fall due.

Statement of directors responsibilities
The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income and expenditure, of the charitable company for the period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 directors are responsible for keeping adequate accounting records, that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The applicable law also sets out the directors responsibilities for the preparation and content of the Directors' Report.

The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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REPORT of the DIRECTORS *(cont'd)*

Small Company Exemptions
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 relating to small companies

This report was approved on 1st August 2026 and signed on behalf of the board by:

BY ORDER OF THE BOARD

Rodney McGlynn
....
R McGlynn , Director

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS

OF CRAIGENTINNY TELFERTON ALLOTMENTS

I report on the financial statements of Craigentinny Telferton Allotments for the year ended 5 November 2025 which are set out on pages 5 to 10.

This report is made to the directors of Craigentinny Telferton Allotments, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the directors of Craigentinny Telferton Allotments, as a body, for my work or for this report.

Respective responsibilities of the directors and independent examiner
The responsibilities of the directors for the preparation of the financial statements are set out in the Statement of directors responsibilities shown on page 3.

The directors consider that the audit requirement of Regulation 10(1)(a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (the Regulations) does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (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 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the directors 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 financial statements.

I confirm I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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 Act and Regulation 4 of the Regulations, and
   - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 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 financial statements to be reached.

A Paddock

A Paddock CA
48 Sydney Terrace
Edinburgh
EH7 6SW

1 August 2026

CRAIGENTINNY TELFERTON ALLOTMENTS
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STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

For the year ended 5 November 2025

	Note	Un-Restricted Funds 2025 £	Un-Restricted Funds 2024 £
Income from:			
Donations		**231**	20
Charitable activities	4	**5,587**	6,964
Other income		**131**	132
Bank interest		**34**	-
Total incoming		**5,983**	7,116
Expenditure on:			
Charitable activities	6	**9,290**	5,267
Total expenditure		**9,290**	5,267
Net (loss) / income		**(3,307)**	1,849
Net movement in funds		**(3,307)**	1,849
Funds brought forward at 6 November 2024		**24,806**	22,957
Fund carried forward at 5 November 2025		**21,499**	24,806

The statement of financial activities includes all gains and losses recognised during the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 10 form part of these financial statements

STATEMENT OF FINANCIAL POSITION

As at 5 November 2025

	Note	2025 £	2025 £	2024 £
Current Assets				
Cash at bank		21,556		24,789
Cash on hand		3		17
			21,559	24,806
Current liabilities				
Deferred income		60		-
			60	-
Net current assets			21,499	24,806
Total assets less current liabilities			21,499	24,806
Funds				
Unrestricted funds	8		21,499	24,806
Total funds			21,499	24,806

Audit exemption statement

For the year ended 5 November 2025, the company was entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006.

No notice has been deposited with the company under section 476 of the Companies Act 2006 requiring an audit to be carried out.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the directors on 1st August 2026 .... and signed on its behalf by:-

Rodney McG

R McGlynn, Director

Company No. SC370757

The notes on pages 8 to 10 form part of these financial statements

CRAIGENTINNY TELFERTON ALLOTMENTS
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NOTES to the FINANCIAL STATEMENTS

For the year ended 5 November 2025

1. General information

The charity is a public benefit entity and a company limited by guarantee, registered in Scotland with Companies House and a registered charity with OSCR. The registered office is Ground Floor, 18 Bath Street, Edinburgh, EH15 1HD.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, 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) and the Companies Act 2006.

3. Accounting policies

Basis of accounting
The financial statements have been prepared on the historic cost basis and in sterling which is the functional currency of the charity.

Going concern
The financial statements have been prepared on a going concern basis. The directors have assessed the Charity's ability to continue as a going concern and have reasonable expectations that the Charity has adequate resources to continue in operational existence for the foreseeable future. The directors believe the charity is a going concern based on the fact they have sufficient funds in place for at least 12 months to meet liabilities as they fall due. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income from charitable activities
Income, including grant income, is recognised once the charity has entitlement to the resources, any conditions of the grant are met, the directors are certain that the resources will be received and the monetary value can be measured with sufficient reliability.

Expenditure recognition
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

Funds
Unrestricted funds represent the general funds which the directors are free to use in accordance with the charity's charitable objectives.

Taxation
The company has charitable status and is exempt from taxation.

3. Accounting policies *(continued)*

Value Added Tax
The organisation is not registered for Value Added Tax (VAT) consequently all VAT on costs incurred is included in the attributable expenditure.

Financial Instruments
A financial asset or financial liability are recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments consist of debtors, cash and creditors and are initially recognised at the transaction price.

4. *Income from charitable activities*

Included in this figure are the following:

	2025	2024
	£	£
Use of growing plots	**3,450**	3,480
Open day income	**1,927**	1,709
Centenary cookbook sales	**210**	1,775
	5,587	6,964

5. Staffing costs

There were no employees during the year. The directors, who are also considered the key management personnel, are not remunerated for services provided.

6. Charitable activities

	2025	2024
	£	£
Open day expenses/community event expenses	**2,008**	2,785
Support costs (see note 7)	**7,282**	2,482
	9,276	5,267

7. Support costs

	2025	2024
	£	£
Postage, stationery and sundry	**85**	342
Website registration	**260**	257
Repairs and running costs of gardening equipment	**412**	152
Site improvements	**5,939**	1,100
Purchase of community equipment	**287**	203
Subscriptions	**129**	239
Companies House fees	**34**	13
Insurance	**136**	124
Governance costs: AGM expenses	-	52
	7,282	2,482

8. Unrestricted funds

	Balance at 6 Nov 2024	Incoming Resources	Outgoing Resources	Balance at 5 Nov 2025
	£	£	£	£
General fund	**24,806**	**5,983**	**(9,290)**	**21,499**
	=====	=====	=====	=====

	Balance at 6 Nov 2023	Incoming Resources	Outgoing Resources	Balance at 5 Nov 2024
	£	£	£	£
General fund	**22,957**	**7,116**	**(5,267)**	**24,806**
	=====	=====	=====	=====

9. Members' liability

Craigentinny Telferton Allotments is a company limited by guarantee and therefore has no share capital. Each member undertakes to contribute an amount not exceeding £1, in the event of the company being wound up.

10. Related party transactions

There are no related party transactions during the current or prior year.