Arbroath Garden Allotment Association SCIO

TRUSTEES' ANNUAL REPORT
AND FINANCIAL STATEMENTS

For the period 1st June 2025-31st May 2026

Scottish Charitable Incorporated Organisation SC046899

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SC046899

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TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ended 31st May 2026.

Charity Name	Arbroath Garden Allotment Association SCIO
Charity Number	SC046899
Principal Address	c/o Mr Iain Duncan Arbroath Garden Allotment Association 85A Brechin Road Arbroath Angus DD11 1TA

Independent Examiner	Susan Godsall ACIE 35 Keptie Road Arbroath Angus DD11 3EF

TRUSTEES' ANNUAL REPORT

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Arbroath Garden Allotment Association is a Scottish Charitable Incorporated Organisation (SCIO), the charity was registered in its current legal status from 13th October 2016. Arbroath Garden Allotment Association have a constitution in place for the running of the charity which states the purposes and administration, the charity was previously a voluntary organisation.

Appointment of Trustees

At each Annual General Meeting (AGM), the members may elect any member to be a charity trustee, the committee may at any time appoint any member to be a charity trustee. At the AGM, one third of the charity trustees elected/appointed shall retire from office: the question of which of them is to retire shall be determined by some random method at each AGM. A charity trustee who has served on the committee for a period of 3 years shall automatically vacate office on expiry of that 3-year period but will be eligible for re-election.

The charity trustee must elect (from among themselves) a chair, a vice chair, a treasurer, and a secretary.

The maximum number of charity trustees is 12, the minimum number of trustees is 5.

Organisation Structure

The structure of the organisation consists of:

(a) The MEMBERS – who have the right to participate in members meetings (including any annual members meeting) and have important powers under the constitution; the members elect people to serve on the committee and take decisions on changes to the constitution.
(b) The Committee – who hold regular meetings and generally control the activities of the organisation: as it is the committee responsible for monitoring and controlling the financial position of the organisation. Meetings will be held each month from March to November.

The people serving on the committee are referred to in the constitution as Charity Trustees.

OBJECTIVES & ACTIVITIES

The purpose of the organisation is the provision of recreational facilities with the object of improving the conditions of life for the person for whom the activities are primarily intended. In furtherance of this purpose our aim is to encourage the cultivation of suitable ground for horticulture purpose and to provide allotment plots in or near the Burgh of Arbroath. On which we encourage an interest in sustainable gardening and associated benefits of health, diet, well-being whilst developing our community spirit to be as environmentally friendly as possible.

To provide these opportunities to all regardless of age, ill-health, disability or financial hardship or other disadvantage. In so doing, the organisation commits to treat all members with fairness and respect and undertakes to provide equality of opportunity.

TRUSTEES' ANNUAL REPORT

ACHIEVEMENTS & PERFORMANCE

Presidents Report

We traditionally begin by remembering our members that have passed on throughout the year in 2025/26 we lost Ronny McKay and Robbie Smith earlier this year.

We have had quite a busy year; The toilet block was officially opened by Ian Townsend in the July of 2025 with an open day and BBQ.

The rotten fence at Hillend fence was removed and new fence posts and wire were put in its place which is part of our ongoing maintenance and repair procedures.

The wall at Ernest Street was reported to having a hole appearing in the top East corner. We made inquiries regarding the ownership of the boundary wall, we contacted Skea Trust and Hill Crest housing to which we had a meeting at Ernest Street, the out come was that a machine on the Hill Crest side had given the wall a dunt and therefore wall proceeded to start crumbling. Hill crest took full responsibility and repaired the wall free of charge.

FUTURE PLANS

We are refurbishing the office/porta cabin to update the inside with new flooring, walls etc.

Iain Duncan

FINANCIAL REVIEW

Overview

The results for the period are set out in the attached accounts. The total income for the year was £7,470(2025 £5,897). The total expenditure was £5,623(2025 £11,219). The results show a surplus of £1,847(2025 deficit £5,322). Leaving unrestricted funds of £8,225 (2025 £6,378) and restricted funds of £nil (2025 £nil) total funds remaining are £8,225(2025 £6,378).

RESERVES POLICY

Our reserves are a nominal amount of unrestricted funds which are: total funds less restricted amounts then decided by the trustees to be designated reserves at any trustees meeting to furtherance of the reserves policy. The reserves for this purpose are noted on the notes under movement in funds designated reserves.

The board of trustees have decided on required reserves for the charity and at this point in time there are £1,462 designated for fencing, £900 designated for key deposits these are currently held within the main bank account.

The fencing reserve fund can be accessed when any future repairs are required, key deposits would be held as long as the charity exists in the event of closure of the charity the key deposits would be returned to the members who rent plots at wind-up.

APPROVAL

This report was approved by the trustees on the 31st of August 2026 and signed on their behalf by:

I Duncan 31/08/2026

Iain Duncan **Date**
Treasurer

Arbroath Garden Allotment Association SCIO – SC046899

ARBROATH GARDEN ALLOTMENT ASSOCIATION SCIO - SC046899
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period 1st June 2025 to 31st May 2026 which are set out on pages 7-12.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of the 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 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 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 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 and 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 following requirements have not been met: - To keep accounting records in accordance with Section44 (1) (a) or the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and - To prepare accounts with accord with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations.

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

S Godsall ________ Independent Examiner

31/08/2026 ________ Date of signing

Susan Godsall ACIE
Independent Examiner
35 Keptie Road
Arbroath
Angus
DD11 3EF

STATEMENT OF RECEIPTS & PAYMENTS

		2026 £ Unrestricted	2026 £ Total	2025 £ Total
Receipts				
Donations	1	920	**920**	**824**
Trading		5,919	**5,919**	**4,793**
Fundraising		631	**631**	**280**
TOTAL RECEIPTS		7,470	**7,470**	**5,897**
Payments				
Charitable Activities	2	5,403	**5,403**	**10,944**
Governance				
Preparation of Accounts		20	**20**	**75**
Independent Examination		200	**200**	**200**
Fundraising expenses				
TOTAL PAYMENTS		5,623	**5,623**	**11,219**
Surplus/Deficit for period		1,847	**1,847**	**-5,322**

STATEMENT OF BALANCES

		2026 £ Unrestricted	2026 £ Total	2025 £ Total
Funds Reconciliation				
Balance as at 01 June		6,378	**6,378**	**11,700**
Surplus/Deficit		1,847	**1,847**	**-5,322**
		8,225	**8,225**	**6,378**
Bank Balance				
Balance	Main	8,225	**8,225**	**6,378**
				0
		8,225	**8,225**	**6,378**
Liabilities				
Preparation of accounts		20	**20**	**75**
Independent Examination Fee		200	**200**	**200**
		200	**200**	**200**

These accounts were approved by the Trustees on the 31st of August 2026 and signed on their behalf by:

31/08/2026

Iain Duncan
Treasurer **Date**

NOTES TO THE ACCOUNTS

1. **Basis of Preparation**

   These accounts have been prepared on the Receipts and Payments basis in accordance with:

   a) The Charities & Trustees Investment (Scotland) Act 2005
   b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

2. **Fund Accounting**

   a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.

   b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purposes.

   c) Any purposes are set out below in the further notes

3. **Taxation**

   a) The charity is not liable to corporation tax or capital gains tax on its charitable activities

   b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. **Transactions with trustees and related parties**

   As per the constitution renumeration policy there is payment to some trustees on an annual basis this was paid to the following trustees:

   Chairperson
   Vice Chairperson
   Treasurer
   Secretary

   (2025/2026:£nil) there were no other expenses paid to either trustees or related parties

   No travelling expenses were reimbursed to trustees this year

NOTES TO THE ACCOUNTS cont'd

1. Donations

	Unrestricted Funds	Total 2026	Total 2025
Montrose Community Trust	400	**400**	**0**
Groundworks – Tesco	500	**500**	**0**
Small donations	20	**20**	**824**
	920	**920**	**824**

2. Cost of Charitable Activities

	Unrestricted Funds	Total 2026	Total 2025
Shed Stock Purchases	545	**545**	**100**
Seed Order	317	**317**	**322**
Honoraria	200	**200**	**200**
Insurance	220	**220**	**220**
Electric	404	**404**	**182**
Office Supplies	147	**147**	**156**
Trailer – Dump Runs	86	**86**	**714**
Repairs	1,974	**1,974**	**216**
Equipment	323	**323**	**50**
New Toilet Fund	593	**593**	**8,629**
Subscription	47	**47**	**47**
Sundries	547	**547**	**108**
	5,403	**5,403**	**10,944**

NOTES TO THE ACCOUNTS cont'd

3. Movement in Funds

	As at 01/06/2025 £	Receipts £	Payments £	As at 31/05/2026 £
Unrestricted Funds				
General fund	4,236	7,250	5,623	5,863
Designated reserves	2,142	220	0	2,362
General fund	6,378	7,470	5,623	8,225
Restricted Funds (none)				
All restricted funds				
Total Funds	6,378	7,470	5,623	8,225

Purpose of Funds

General Fund	**Unrestricted funds for any charitable purpose**
Designated Reserve	**Designated reserves as per reserves policy**
Restricted Fund	**Restricted fund for restricted spending whether from funder or fundraising**