

Charity number SC048260
Company number SC575753

Bonnymuir Green Community Trust
(A company limited by guarantee)

Director's Report and Financial Statements
for the Year Ending 30th September 2025

Report of the Directors (Incorporating the Trustees Report) for the Year Ended 30th September 2025

From October 2024 the Trust has continued its work at 'The Green' based on the surveys of members undertaken during 2024-2025 and we also used the survey to draft BGCT Social Enterprise Plan to 2028.

The BGCT survey provides guidance and direction for all our projects. The 2024 Survey continued to show unanimous support for our overall purpose to create an urban, community led green space, where the community will be encouraged to meet, learn, and share in a space that is accessible to all providing a blend of educational and social activities encouraging good health, wellbeing, sustainable living and fun.

Our visitor numbers were 21,000 with over 6,000 volunteer hours recorded. As driven by the survey we progressed several key actions covering:

New heated greenhouse	Kitchen Refurbishment	Main building roof project
Expanded café service	Gardening events	Apiary projects
Improved children's play area	Summer Markets	Summer Music
Volunteer Celebration	Art Exhibitions	Festive Markets
Rosemount & Midstocket Mens' Shed project (RAMMS)		

The roof and kitchen projects have been transformational to ensuring our spaces are safe and secure and Our services can be expanded across the café, workshops and events.

The RAMMS project started in 2025, from initial conversations in Feb 2025, the refurbishment of the workshop will be completed in Q4, 2025. It has been a successful collaboration to increase the Trust's work and relationship with other community organisations.

Our PYO (Pick Your Own) fruit and veg continues to work effectively, particularly things that can be picked and eaten straight away. The planned heated greenhouse is now in place and supporting germination.

Biodiversity in the garden is still a priority - we leave areas of grass to grow long in the orchard to support this. Our population of frogs that breed in the pond is healthy with frogspawn and tadpoles appearing each year and we have an abundance of moth species in the garden.

The Trust's income generating, fund-raising streams performed well, and the Trust's financial position remains secure, which is Down to the efforts of our Board, team and most importantly our volunteers.



John Wigglesworth
Chairman

Independent Examiners Report to the Trustees of Bonnymuir Green Community Trust

I have examined the Accounts of the Trust for the year ended 30 September 2025 which are set out on pages 1 to 8.

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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Regulations).

The Charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the Accounts as required under the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations.

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 a 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 a statutory audit and consequently I do not express an audit opinion on the view given by the Accounts.

Independent Examiners Statement

In connection with 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 Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

R Alan Gordon

Independent Examiners Name R Alan Gordon FFA

Occupation Sole Practitioner Accountant

Independent Examiners Address 40, Urquhart Road, ABERDEEN AB24 5LT

Date 18th March 2026

Bonnymuir Green Community Trust
Profit and Loss Account for the
Year Ended 30 September 2025

Scottish Charity No SC048260

	2025				
	Unrestricted Funds	Grants Received	Total	Unrestricted Funds	Grants Received
	£	£	£	£	£
Revenue Receipts					
Café, Garden Income	86831			80019	
Donations	20285			15489	
Total Revenue Receipts	107116		107116	95508	
Capital Receipts					
Grants Received		5000	5000		36507
Total Receipts	107116	5000	112116	95508	36507
Expenditure					
Café and Garden Supplies			23118		
Property Repairs & Maintenance			4235		
Computer Expenses			321		
Equipment Purchased			1175		
Combined Liability Insurances etc			1331		
Lease of Equipment			1712		
Printing & Stationery			28		
Bank Charges			109		
Heat, Light & Water			6866		
Telephone and Internet			690		
Licence Procurement			132		
Employees Salaries			66868		
Waste Disposal			1308		
Sundries			1346		
HMRC VAT (Net)			6779		
Professional Fees (Provision)			3354		
Depreciation			1200		
Total Payments			120572		
Revenue Deficit/Surplus for the Year			-8456		
Allocated as Follows					
Surplus brought forward			109031		
Surplus carried forward			100575		

Bonnymuir Green Community Trust
Balance Sheet as at 30 September 2025
Scottish Charity No SC048260
Company No SC575753

FIXED ASSETS	Notes	2025	2024
		£	£
Purchase of Land and Buildings		120000	<u>120000</u>
LESS: Grant Income Received and Revenue Surplus Allocated		120000	<u>120000</u>
Balance carried forward		0	0
Property Improvements incl associated Professional Fees	4	51413	19711
Fixtures and Fittings		5912	5912
		<u>57325</u>	<u>25623</u>
CURRENT ASSETS		£	
Cash at Bank		43850	85408
LESS: CURRENT LIABILITIES			
Accruals		600	2000
NET CURRENT ASSETS		43250	65408
NET ASSETS		<u>100575</u>	<u>109031</u>
FUNDS			
UNRESTRICTED INCOME FUNDS		<u>100575</u>	<u>109031</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors statements required by s475(2) and s475(3) are shown on the following page which forms part of the Balance Sheet.

Bonnymuir Green Community Trust
(A Company Limited by Guarantee)

Company Number SC575753

Balance Sheet as at 30th September 2025 (continued)

Directors statements required by the Companies Act 2006
for the year ended 30 September 2025

In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the period stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 30 September 2023.
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board on 18th March 2026 and signed on its behalf by



John M Wigglesworth
Director

Bonnymuir Green Community Trust
(A Company Limited by Guarantee)
Notes to financial statements
for the year ended 30 September 2025

Legal Status of the charity

The charity is a company limited by guarantee and is governed by its memorandum and articles of association. It is registered as a charity with the Office of the Scottish Charity Regulator

1 Accounting policies

The principal accounting policies adopted are summarised below.

1.1 Basis of preparation and assessment of going concern.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) as well as the Companies Act 2006, and the Statement of Recommended Practice (SORP). Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014 and effective January 2015).

The charity meets the definition of a public benefit entity as defined by FRS 102.

The directors, who are the trustees of the charity under charity law, consider that there are no material uncertainties about the Trust`s ability to continue as a going concern.

2 Nature and purposes of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain two unrestricted funds for the day to day running of the Group.

The Club does not have a restricted fund.

3 Legal Status of the Trust

The Trust is a company limited by guarantee and has no share capital

4 Property Improvements	2025	2024
		£
Cost b/f	19711	18555
Additions During the Year	31702	1156
Cost c/f	51413	19711

Bonnymuir Green Community Trust
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Notes to financial statements (continued)
for the year ended 30th September 2025

5 Donations

Donations totalling £20285 pounds were received during the year.
(2024 £10281)

6 Grants Received	2025	2024
	£	£
Garfield Weston	5000	
CCA		1007
ACVO Ltd		35000
Workers Education Award		500
		36507

7 Employees	2025	2024
The average number of employees during the year was:	3	3