REGISTERED CHARITY NUMBER: SC044220

Report of the Trustees and

Financial Statements for the Year Ended 31 August 2025

for

Earth in Common

Contents of the Financial Statements
for the Year Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES
Charitable purposes
As stated in previous annual reports, while we intend to modify these in due course, the pressures of dealing with exigencies mean that the organisation's purposes remained unchanged:

- To advance environmental protection and/or improvement by encouraging and supporting the people of Leith:
    -To grow vegetables and fruit for food in urban spaces, so reducing their food miles and carbon footprint;
    - To grow flowers for bees and other pollinating insects, thus improving both local aesthetics and biodiversity.

- To provide and organise recreational activities with the object of improving the wellbeing of the people of Leith through:
    - Encouraging, educating and supporting them to eat their own locally grown fruit and vegetables, improving diet and dietary awareness;
    - Providing opportunities for recreational activities, such as connecting with nature/nature play for children;
    - Providing opportunities for people to meet each other and exchange knowledge and goods (plants, food, recipes and plant-growing know-how), using Non-Violent Communication (NVC) skills where appropriate, so improving community cohesion, and mental/ emotional wellbeing.

- To advance the education of both children and adults living in Leith with regard to the value of natural systems and on sustainable lifestyles, so that present generations do not threaten the quality of life for future generations.

- To advance the education, and overall environmental protection by supporting schools and nurseries in Leith to make progress on their environmental aims.

Mission statement
This remains a summary of the above: 'the organisation's purpose is to encourage and support the people and organisations of Leith to grow food vegetables, and flowers for bees, in urban spaces, in order to improve health and wellbeing, community cohesion and the environment'. We would like to broaden it to more explicitly reflect our commitment to tackling disadvantage and promoting responsible global citizenship, but have not yet found the time to do so.

ACHIEVEMENTS AND PERFORMANCE
CHARITABLE ACTIVITIES
Membership and Crofters (growers)

There was little change in our Leith Community Croft membership base, or in those members growing food on the Croft (known as Crofters or growers, who pay a Croft maintenance charge to grow food in shared plots, in addition to the membership fee). However, from April 2025, we increased our income from these sources as we doubled the very low charges for individual members and growers (which had remained unchanged for many years). Effectively, we had taken a loss since VAT registration as we had not increased our fees but had had to pay VAT on this income. (We shall always offer discounted or free places to people in financial hardship who request these things.)

Organisational members Fingal Hotel and The Royal Yacht Britannia (a single organisation), Wee Mack's Nursery and Everysite renewed their membership, paying fees of £1,200, £200 and £600 respectively (before VAT deducted), 20% of which went to our Loss and Damages Fund.

Events and workshops

This was another extremely active year, with some 50 diverse event and workshop sessions attended/delivered and over 448 attendees/participants, 448 being the number of people who bought tickets in advance or made donations by card. The actual number was undoubtedly higher. There was, as usual, an emphasis on sustainable living and wellbeing.

Events/workshops which ran more than once:
- 21 yoga workshops (delivered by our employees)
- 3 bike maintenance workshops
- 3 'Minecroft' sessions (outdoor adventure play/survival skills/storytelling for youngsters)
- 3 fundraising quiz nights
- 3 performances of 'The Bush', an inspiring one-woman Edinburgh Fringe play by Alice Mary Cooper
- 2 wreath-making workshops
- 2 Supper Club events (New Mexico- and Singapore-themed)

Once-off workshops/events:
- 'Dear Earth' writing and wellbeing workshop
- activist embroidery: the art of craftism
- basic sewing: a lifetime skill
- biophilic design for a healthier, eco-friendly home
- blossom into spring: a seasonal foraging herbal workshop
- denim therapy (introduction to boro and sashiko mending and embroidery)
- make your own scrapwood planter
- fit to grow: fitness for gardeners
- clothes swap
- greetings card-making
- introduction to growing your own veg
- introduction to tool maintenance
- moving and eating with the seasons

The first eight of the above were supported by ECCAN's Greenlight Fund.

Accessibility

We offer a range of fee options for our workshops (and free places for those who cannot afford to contribute anything) so as not to exclude anyone while also giving those who can afford to pay a bit more an opportunity to support us.

Events attended

Our CEO attended several meetings associated with the Nature Neighbourhood and A Living Good Food Nation Lab projects, feeding into these projects' work.

We attended Scotland's International Development Alliance autumn and spring conferences (4 September 2024 and 1 April 2025), and contributed our ideas, as usual.

We also attended the Edinburgh Community Climate Action Network meeting on 13 May 2025, and were successful in our application to ECCAN's Greenlight Fund (see below).

Rationalisation of funds

This year we rationalised several small holdings.

- The Big Give Fund (for Croft signage etc.) which dated from 2010, had only £112.48 left, and this was allocated to the CEO's salary. We felt this was justified as, of course, she oversees Croft infrastructure.
- Gaelic MineCroft University of Edinburgh 2021-22 ('Gaelic MC UofE 2021-2' on Xero) was another old fund with a small amount of residual money. The remaining £548.53 was also allocated to the CEO's salary this year.
- The £1,000 Ponton House Trust Fund dated back to 2022. It was intended to help us engage with local youth. While we didn't manage to run a programme as originally envisaged, we felt it justified to put £822.20 of this towards the employment costs of youngsters working part-time in our farm shop and café.
- The £900 in the unrestricted Jeweller Fund was put towards the CEO's salary in January 2025.

Our General Fund and other major (>£5,000) funds

EFF Top-up 2024
This was a solicited extra payment of £15,000 from the Esmée Fairbairn Foundation, which we used for employment costs. We knew in advance of receiving the money (in November 2024) that we would get it, so we retrospectively allocated some of our employment costs going back to September 2024, and also allocated costs up to December 2024.

NLCF Top-Up 2024
This £7,500 received in October 2024, but which we knew in advance that we were going to receive, was put towards the employment costs of several employees from September to December 2024.

NLCF Top-Up 2025
This £7,500 received in January 2025 was put towards the employment costs of the CEO and Development Officer/Financial Administrator up to and including March 2025.

Foundation Scotland £8K
This was received in May 2025 and put towards the employment costs of five employees between May and August 2025.

Foundation Scotland Social Investment Fund
After significant effort over a long time in developing the application, this money was received in February 2025. It consisted of a grant component of £18,750 and a loan component of £56,250, the latter to be repaid (with modest interest) in monthly sums from April 2025 to March 2035. All the money was used for employment costs in the 2024-25 year.

Wellcome Trust: 'A Good Food Nation for Scotland - A Living Policy and Food Systems Transformation Lab' project
We received our first direct funding from this project (£4,633.77) this year. It was put towards the employment costs of our CEO, heavily engaged in the project, and towards our café manager, who stepped down from this position at the end of April and continued as an ordinary café and farm shop employee. We had, in the previous year, already benefited from the project in that we had hosted a meeting of the participants, for which we charged, and we hosted two more such meetings, and invoiced for them, in the 2024-25 year.

National Lottery Community Fund, Climate Action Fund stream: 'Nature Neighbourhoods' project (administered by the National Trust)
As mentioned above, the CEO continued to contribute to this national project. The second tranche of Nature Neighbourhoods money was received in this year: £6,250 on 19 November 2024. In this year, NN money was put towards the employment costs of key employees. (The final payment, which was £8,583, more than the expected £6,250, was to be received on the first day of the 2025-26 accounting year. The conference to mark the end of the project was to take place in this 2025-26 year.)

Café and farm shop

Income to the General Fund, after VAT, from the sales of café items (food and drink, including alcohol) and farm shop items (which included produce, washing, waste disposal and printed items) in this accounting year was just over £144,000, a significant increase on the previous year and reflecting the popularity of our offer. Income after tax from the sale of alcohol, sold under occasional alcohol licences at special events (such as the Supper Club events mentioned above), was almost £2,000. However, staffing costs were high, and this and other staffing-related issues, as well as our suboptimal electronic point-of-sale system, made it a challenging year. While we recognised that following the resignation of the café manager in spring 2025, a dedicated manager for the café and farm shop (or all the projects centred on the Populus building) would be ideal from an operations perspective, we could not afford to employ such an individual. However, the Regenerative Futures Fund (discussed below) presented an opportunity to improve the efficiency of the café and farm shop operations by recruiting administrative support. We were to rationalise café and farm shop operations in the 2025-26 year, and this will be discussed in that year's report.

Venue hire

This year there was a slight downturn in the income into the General Fund from venue hire alone (excluding charges for catering and staff and the hire of equipment) with a net (post-tax) income of £10,722 compared to £11,800 for the previous year. However, the total net income from the hire of venue space and equipment and catering (i.e. hosting events) was £14,720, which exceeded the previous year's £13,233. We were once again delighted that our facilities were used by a wide variety of individuals and organisations, ranging from local people celebrating birthdays to small businesses, large institutions and projects booking the space for important gatherings, including several wellbeing- and Nature-related events.

Donations (JustGiving and Other)

Net donations to our General Fund came to £3,641.87 this year, of which almost £3,000 came through JustGiving (see table below).

Net donations to our Croft Climate Choir came to £2,479.08, of which almost £1,000 came through JustGiving (see table below). This money goes towards the pay of the freelance musician who runs this popular group, which meets most weeks. Her pay came to £3,000 in this year.

Donations received through JustGiving are summarised in the table below.

	General Fund			**Croft Climate Choir**		
	Gross Donations	**JG Fees**	**Net Sum Received**	**Gross Donations**	**JG Fees**	**Net Sum Received**
Totals Not Gift Aid	£2,515.89	£59.16	£2,456.73	£894.00	£32.39	£861.71
Totals Gift Aid	£540.04	£27.09	£512.95	£113.00	£5.69	£107.31
Totals	£3,055.93	£86.25	£2,969.68	£1,007.00	£37.98	£969.02

We received over £1,200 from a single donor this year, Mr Eion Coffee Roaster, to whom special thanks are extended. We are most grateful to all our kind donors.

Major restricted funds (>£5,000)

Bowling Greens Project
This is Edinburgh Council money for the project to convert two disused bowling greens into urban crofts with and for the local people. We received £24,999 in July 2025 (and were to receive an additional £30,000 in January of the next accounting year). We allocate most of this money to the employment costs of one the two new Urban Croft Development Officers we employed in August 2025. See under 'Policy and campaigning work' below for more information.

ECCAN Greenlight Fund
£7,819 was received from Edinburgh Communities Climate Action Network in October 2024 and a further £7,819 in February 2025. The money was originally to be spent on the creation of a new plant nursery producing vegetable and wildflower seedlings on the 'meanwhile site' adjoining Wellington Place, allocated to us by Harbour Homes for several years, as well as running a variety of workshops with a focus on sustainable living and initiating a programme of community evening events (themed gatherings on aspects of sustainable living and the interlocking climate and biodiversity crises, aimed at informing, inspiring and building community).

Unfortunately, it took far longer than expected to obtain a formal lease for the meanwhile site, and this didn't in fact happen in the 2024-25 year, and other pressures prevented us from running the evening events. We did, however, run the workshops (see above). Our excellent relationship with ECCAN meant that we could put some of the money towards employment costs. We had £4,197 left at the end of the accounting year and we were to go on to find funding from other sources to support work on the meanwhile site.

Foundation Scotland New Urban Crofts
The first £35K of this two-year £70K fund was received in July 2025 and was to cover the employment costs of the other new Urban Croft Development Officer we recruited in August 2025, and some of the resources and materials needed for the bowling greens project. See under 'Policy and campaigning work' below for more information.

The Building Project and the Regeneration Capital Grant Fund
We paid £3,000 of the remaining RCGF money to Ashwood Scotland as a contribution to the retention fee and put the rest of this fund towards employment costs, paying Ashwood a further £1,500 from our General Fund and entering into ongoing negotiations with Ashwood regarding the outstanding money supposedly owed (as we had not agreed to the building being signed off as complete as there were several issues with it).

Regenerative Futures Fund
We put significant effort in the 2024-25 year (and the next one) into a bid to the Regenerative Futures Fund for a substantial contribution to our core costs to be paid annually over ten years. Such support would reflect the value of our cross-cutting work , which is not adequately recognised (financially) by local or national authorities. Putting it another way, demand for our services is not generally matched by grants (which often have minimal core-cost components) or by income from our developing social enterprises, and our human resources have been stretched dealing with various contingencies on top of managing and developing projects, seeking funding and contributing to policy forums.

At the time of drafting this report, in April 2026, we were still awaiting the outcome of our major Regenerative Futures Fund application. However, in the 2024-25 year we were successful in a smaller interim bid for support to free up capacity to develop the main application, receiving £7,000 to that end on 18 August 2025, specifically for a part-time administrative assistant to help with café/farm shop issues and general financial administration. (Ironically, the recruitment process put a further strain on our human resources at the end of the 2024-25 year and the start of the next one, and it was not until the excellent recruit was in place in October 2025 that we started to benefit. This will be further discussed in next year's report.)

Robertson Trust
The second £10,000 tranche of this fund was received in December 2024. This money can be used for employment costs of individuals working to improve the inclusion of vulnerable and marginalised individuals and communities, and for policy development relating to this. This applies to several of our staff. The money was put towards the employment costs of two of them, especially Alison Fleming, with a small amount also going to the CEO. Ms Fleming was to go on to play a major role in the training and management of the youngsters employed to work in our café and farm shop (and she would build on this in the next accounting year, producing an inspiring 'Youth Cohort Experience Report').

Other restricted funds (<£5,000)

Loss and Damages Fund
With no decision yet having been made about the disbursement of this small fund, it almost doubled in size over the course of the year, increasing from £376.04 to £724.70. £333.33 (after VAT was deducted) was paid into it as 20% of organisational membership fees this year, in addition to £15.33 as a contribution from the sales of ASIGE items from the farm shop. (ASIGE improves the lives of women and girls in northern Ghana through skill development and sustainable livelihood diversification. They specialise in hand-woven baskets and shopping bags made from elephant grass.)

Royal Society of Edinburgh/Williamson Trust
This was a £5,000 award for a Crofter-led citizen science project to develop ways of measuring and enhancing biodiversity on Leith Community Croft, such that the work could be used as a model for others to use. One of our Crofters, Dr Toby Hodgkin, an internationally recognised expert in agrobiodiversity, played a significant role in the bid and continues to steward the project in the current year. The money was received in July 2025 and the project only really got underway in the 2025-26 year.

Sustrans ArtRoots

In April 2025 we received £5,000 from Sustrans under their ArtRoots funding strand. This was originally to employ an artist skilled in running workshops to run a series of them to engage local youngsters in designing and painting artworks related to active travel on the storage containers situated on Leith Community Croft. (The Council regarded them as an eyesore and had instructed us to improve their appearance.) The artwork was to be co-developed by the artist, the youngsters and by local active travel enthusiasts and our partners in ECCAN etc. We envisaged:

1. colourful paintings evoking the joys and benefits of active travel
2. a portrayal of what active travel-related services and training we provide on LCC
3. an active travel map of the local area

As well as showing paths and bike routes, the latter was to show connections with public transport and feature nature- and sustainable living-related projects. We also envisaged developing, with our partners, 'green cycle tours' of Leith, and possibly of wider Edinburgh. These would also be featured on the map.

The project as envisaged proved to be impractical due to, amongst other things, the constraints of the budget. It was subsequently modified in dialogue with the funders. Two mural painters were employed. One covered most of the containers with attractive semi-abstract plant-related images. The other covered the side of one (which was clad in wood) with a stunning portrait of David Morrison, a much-missed Leither and stalwart of the Croft, who, as well as being a keen Crofter, was a cyclist and passionate nature photographer. We also developed a tribute page to him on our website, and a comprehensive resource page relating to sustainable transport and Nature- and sustainable living-related projects. The next stage will be to adapt these webpages so that they are smartphone-friendly. After that, we shall put QR codes on the containers to link them to the webpages, and install signage at the main entrance to Leith Community Croft linking the project to the Leith Connections street art (where Johns Place meets Queen Charlotte Street).

Other unrestricted funds

Inchrye Trust
This £500 grant was received in December 2024 and put towards the CEO's salary.

Market garden

There were no significant changes here. We kept the market garden running, with the part-time involvement of employees and volunteers.

Market on the Croft

We successfully applied for a fresh market operator's licence this year, and began to prepare infrastructure for what we would call the 'Market on the Croft' in April, with the first of the re-launched Sunday markets taking place on 6 July. By the end of the accounting year, we had taken £4,405 in stall fees (after VAT), paid out £670 to musicians to play at the market, and put the event back on the Leith map. We were hopeful that this community-building project would be an important source of income for us and generally benefit the local economy.

Funding application and fundraising effort

As should be apparent from elsewhere in this report, significant effort went into completing a successful Foundation Scotland's Social Investment Fund application, completing a successful minor Regenerative Futures Fund bid, developing a major Regenerative Futures Fund application, obtaining support for developing new urban crofts, and developing our events and social enterprise projects. On the fundraising front, especially promising were our Supper Club and Market on the Croft programmes, mentioned above.

Policy and campaigning work

Our CEO continued to be active in the Wellcome Trust-funded 'Food Systems Transformation - A Living Good Food Nation Lab' project this year, and in the 'Nature Neighbourhoods' project, as mentioned above. See 'Events attended', above, for other forums in which we were active.

New urban crofts

We were thrilled that our long-term policy/campaigning work, to develop a national network of urban crofts, made concrete progress this year, in that, after a competitive process, we were appointed by the City of Edinburgh Council to help local communities develop new urban crofts on disused bowling greens in St Margaret's Park (Corstorphine) and Victoria Park (Trinity). This was, of course, on the basis of the model represented by Leith Community Croft. To support the first year of this work, we received £24,999 from the City of Edinburgh Council and £35,000 from Foundation Scotland in July 2025. We then recruited two outstanding individuals to lead on this work. These Urban Croft Development Officers started work in August 2025. Subsequent developments will be discussed in next year's report.

Bookkeeping

Significant improvements are being planned for the following year, specifically new electronic point-of-sale (ePoS) and client relationship manager (CRM) software which would simplify the bookkeeping. We continued to use Xero to keep our books.

HR support

We continued to work with Peninsula and BrightHR.

VAT registration

This was our first full year of being registered for VAT. The additional processing time of ePoS transactions this registration caused was exacerbated by our ePoS software, and we explored alternative ePoS software this year though only moved to a new system in the 2025-26 accounting year.

Employees and freelancers

We started the accounting year with nine salaried employees in total, five of whom were primarily tasked with working in the café and farm shop. We ended the year with seventeen, eleven of whom were employed to work in the café and farm shop as we endeavoured to shift from freelance to salaried staff. Two of these café and farm shop workers were under-18 and one was 19. The recruitment of these young part-time workers reflected our efforts to offer meaningful learning-and-earning opportunities to young people. In addition to new café and farm shop workers, in August 2025 we were delighted to recruit two new staff to help us establish new urban crofts on disused bowling greens in St Margaret's Park (Corstorphine) and Victoria Park (Trinity), working with the local communities as discussed earlier in this report.

Reflecting our shift from freelance labour, the total freelance bill in August 2024 was £4,123.50 (though not all for work in this month), of which £3,825 was for café and farm shop labour. This fell to £715.30 in September 2025 (though again not all for work performed in this month), of which only £195.20 was for café and farm shop labour. Other freelance costs during the year were for musicians to play at events (our Sunday markets) and to lead our popular Croft Climate Choir, people to run workshops (see below), for containers to be painted (as part of the Sustrans ArtRoots project) and for co-ordinating volunteers in the market garden.

Challenges

In addition to the various challenges mentioned above, we faced others this year.

Lack of staff capacity meant that it was difficult to keep on top of all areas, and a high monthly electricity bill was the outcome of failed attempts to sign a new contract with our electricity supplier (due to difficulty in contacting the relevant person). We did not appreciate the extent to which a lapsed contract would result in inflated charges, and neither did we have the capacity to investigate alternative suppliers. (It had been difficult finding a supplier for the refurbished building in the first place - our pre-building-project one, ScottishPower, had told us that they couldn't do it.) It was to be the 2025-26 year before a volunteer (the CEO's husband) found the time to investigate the issue and set us up with a new supplier, slashing our bills.

A very complex and long-running employment tribunal (which we regard as vexatious) relating to historical events (in the 2022-23 accounting year), drained much staff and Board time. The initial judgement, which we received in May 2025, was against us. This affected some employees' trust in the organisation, as well as that of some funders. Attempting to explain the situation (hampered by the need to respect privacy and due process), and developing our formal reconsideration submission, took further valuable staff and Board time and complicated staffing issues. The case would drag on into the 2025-26 year. The final outcome will be discussed in next year's report.

Conclusion
In summary, this has been a year of significant activity, resilience and momentum for the organisation. Despite operational pressures, capacity constraints and external challenges, the charity has continued to deliver strongly against its core purposes: supporting environmental improvement, community wellbeing and education in sustainable living across Leith and further afield.

We have expanded our reach through a diverse programme of workshops and events, strengthened our role as a community hub through the café, farm shop and Market on the Croft, and deepened our commitment to inclusion by providing accessible opportunities for people of all backgrounds. Our investment in young people through employment and skills development has been particularly encouraging, reflecting our long-term vision for a more equitable and sustainable future.

Importantly, this year has also seen tangible progress in our wider strategic ambitions. The development of new urban crofts marks a major step in scaling our model and influencing practice beyond Leith. Continued engagement in national policy initiatives further reinforces our contribution to shaping a more resilient and just food system and a better relationship with Nature.

While financial and operational challenges remain, we have taken important steps to strengthen our organisational foundations, including improvements to staffing structures, systems and funding pipelines. The Board of Trustees remains committed to prudent risk management and effective governance as we navigate an evolving landscape.

Looking ahead, we are optimistic. With a clear sense of purpose, a growing network of partners and supporters, and the dedication of our staff, volunteers and community, we are well placed to build on this year's achievements and continue making a meaningful difference.

FINANCIAL REVIEW
Financial position
In the year to 31 August 2025 Earth in Common had income of £368,928 (2024: £199,472) and expenditure of £432,325 (2024:£345,247). This has resulted in a deficit for the year of £63,397 (2024: deficit £145,775).

The overall deficit of £63,397 is made up of a deficit of £59,862 in general funds and a deficit in restricted funds of £3,535.

There are reserves of £1,123,058 at the year end (2024: £1,186,455), this is split between restricted reserves of £1,166,612 (2024: £1,170,146) and unrestricted reserves of negative £43,554 (2024: £16,309).

Reserves policy
Currently the charity has free reserves of negative £53,085 - this is equal to general unrestricted funds less fixed assets (2024: £11,963).

The negative reserves position in the general fund is very concerning and the Trustees have considered this carefully.

Looking at net current assets seems appropriate since the long term loan of £54,260 is due to be paid over 10 years. This brings general free reserves to £1,175.

Post year end there has been significant reorgainisation of systems and the staff team has been radically reduced. Additional volunteers have been recruited to fill the gap of reduced staffing. Unrestricted funding of £65k is due to be received in July 2026 and enterprise activities have been doing well. Prices have been increased as these were initially too low and also footfall and memberships have increased. Other organisations are also working with the charity to improve their position.

The Trustees are confident that with the above changes the charity will be able to continue as a going concern for at least the next 12 months.

Going forward, the trustees aim to hold three months of core running costs as free reserves and they aim to build this as financial difficulties subside.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity which is a SCIO (Scottish Charitable Incorporated Organisation) is controlled by its constitution and follows legislation as defined in the Charities and Trustee Investment (Scotland) Act 2005.

Earth in Common was known as Leith Community Crops in Pots from the date of registration with OSCR (23 August 2013) until 23 November 2020 when the name of the charity changed to Earth in Common.

Recruitment and appointment of new trustees

New trustees (Trustees of the Charity) are nominated from among members and are elected at the AGM or by majority Board decisions throughout the year..

Organisational structure

The Board of Trustees generally meets every calendar month, by Zoom.

Induction and training of new trustees

EVOC (Edinburgh Voluntary Organisations Council) provide free training for inexperienced Trustees to learn more about governance of a Charity, Charity law and regulations on finance.

Related parties

We communicate directly with Council officers, as reported in previous Annual Reports.

The Board of Trustees and Chief Executive Officer assume full responsibility for all decisions relating to finance, premises, and insurance, and assume responsibility for health and safety.

Risk management

The Board of Trustees acknowledges that it has a responsibility to identify, assess and manage potential risks. These can be anything which could prevent the charity achieving its aims or carrying out its strategies.

In previous annual reports we gave examples of types of risk (damage to the charity's reputation, receiving less funding or fewer public donations, losing money through inappropriate investments, and a change in government policy on a particular issue affecting grants or contracts) and ways in which we have worked to reduce them.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC044220

Registered office
4A Johns Place
Edinburgh
EH6 7EL

Trustees
Evie Murray
Alison Smith Minutes Secretary
Malcolm Chisholm Chair
William Wilson
Katriona Harding (resigned 18.12.25)
Rachel Piper
Tricia McCormick Treasurer (resigned 25.2.26)
Karen Lawson (appointed 12.1.26)
Harriet Wood (appointed 12.1.26)
Fionagh Thomson (appointed 9.2.26)

Trustees listed above include all Trustees on the board from 1 September 2024 to the date of signing the accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Mathew Gillies LLB (Hons) ACPA FCIE
Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Bankers
Triodos Bank UK Ltd
Deanery Road
Bristol
BS1 5AS

Approved by order of the board of trustees on ....28 May 2026....... and signed on its behalf by:

Karen A. Lawson
....
Karen Lawson - Trustee

Independent Examiner's Report to the Trustees of
Earth in Common

I report on the accounts for the year ended 31 August 2025 set out on pages twelve to twenty seven.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was 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 seeking explanations from you as 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 view given by the accounts.

Independent examiner's 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts 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.

Mathew Gillies LLB (Hons) ACPA FCIE
Full member of the Association of Charity Independent Examiners

Cowan & Partners Limited
60 Constitution Street
Edinburgh
EH6 6RR

Date: 28 May 2026

Earth in Common

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,641	2,480	6,121	4,076
Charitable activities	5				
Core Charitable activities		32,341	144,387	176,728	73,475
Other trading activities	3	185,461	348	185,809	121,482
Investment income	4	271	-	271	439
Total		221,714	147,215	368,929	199,472
EXPENDITURE ON					
Charitable activities	6				
Core Charitable activities		281,576	150,750	432,326	345,247
NET INCOME/(EXPENDITURE)		(59,862)	(3,535)	(63,397)	(145,775)
RECONCILIATION OF FUNDS					
Total funds brought forward		16,309	1,170,146	1,186,455	1,332,230
TOTAL FUNDS CARRIED FORWARD		(43,553)	1,166,611	1,123,058	1,186,455

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

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

Balance Sheet
31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	13	9,531	1,091,996	1,101,527	1,144,163
CURRENT ASSETS					
Debtors	14	7,823	-	7,823	306
Cash at bank and in hand		5,315	74,616	79,931	48,081
		13,138	74,616	87,754	48,387
CREDITORS					
Amounts falling due within one year	15	(11,963)	-	(11,963)	(6,095)
NET CURRENT ASSETS		1,175	74,616	75,791	42,292
TOTAL ASSETS LESS CURRENT LIABILITIES		10,706	1,166,612	1,177,318	1,186,455
CREDITORS					
Amounts falling due after more than one year	16	(54,260)	-	(54,260)	-
NET ASSETS		(43,554)	1,166,612	1,123,058	1,186,455
FUNDS	18				
Unrestricted funds				(43,554)	16,309
Restricted funds				1,166,612	1,170,146
TOTAL FUNDS				1,123,058	1,186,455

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Earth in Common

Balance Sheet - continued
31 August 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2026 and were signed on its behalf by:

Karen A. Lawson

....
Karen Lawson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The accounts are presented in sterling which is the charity's functional currency, and rounded to the nearest pound.

No changes have been made to the basis of preparing the financial statements this year or to the previous year's financial statements.

Going Concern

Despite the ongoing financial difficulties reflected in the negative unrestricted funds as discussed in the Trustee's Report on page 8, the Trustees have reviewed forecasts for the coming 12 months and are confident the charity remains a going concern. On that basis the accounts are prepared on a going concern basis.

Accounting estimates and areas of judgement
The preparation of the financial statements conforms with the requirements of the Charities SORP and general accepted accounting principles. The only area in which it is considered that accounting estimates and areas of judgement have been applied is depreciation, the policy on which is outlined below.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

At each reporting date, the charity reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that those assets have suffered any impairment. No such indicators were identified in the year.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Depreciation will be provided for improvements to leasehold property once the development is complete and the property is in use.

Improvements to property	Over 25 years
Plant and machinery	20% on cost, 10% on cost and 5% on cost
Computer equipment	20% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

 continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Measurement of debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net or any trade discounts due.

Cash at Bank and on Hand
Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and Loans
Creditors and loans are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and loans are normally recognised at their settlement amount after allowing for any trade discounts due.

VAT
Earth in Common became registered for VAT on 1 August 2024, from that date transactions are recognised net of VAT.

2. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations	6,121	4,076

3. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Café and Farm Shop	144,971	109,309
Membership & Maintenance	6,667	4,602
Market Stall & Garden Produce	14,555	-
Fundraising & Workshops	4,773	7,571
Minecroft	123	-
Events	14,720	-
	185,809	121,482

continued...

4. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Deposit account interest	271	439

5. INCOME FROM CHARITABLE ACTIVITIES

		31.8.25	31.8.24
	Activity	£	£
Grants	Core Charitable activities	176,728	73,475

Grants received, included in the above, are as follows:

	31.8.25	31.8.24
	£	£
City of Edinburgh Council	24,999	-
ECCAN	15,638	-
Esmée Fairbairn Foundation	15,000	-
Foundation Scotland	50,000	-
Foundation Scotland Social Investment Fund	18,750	-
National Lottery Community Fund	15,000	50,275
National Lottery Community Fund - Climate Action Fund	6,250	12,500
Royal Society of Edinburgh & The Williamson Trust	5,000	-
Sustrans	5,000	-
The Robertson Trust	10,000	10,000
Wellcome Trust (LGFNL)	10,591	-
Other Grants __< £8,000	500	700
	176,728	73,475

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Core Charitable activities	368,846	63,480	432,326

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.8.25	31.8.24
	£	£
Staff costs	244,439	168,526
Office rental	-	1,008
Insurance	1,417	997
Pavilion costs	500	1,375
Other expenses	87	140
Garden materials	534	199
Events and promotion	3,340	3,940
Website and IT costs	3,511	3,717
Travelling	283	203
Croft development costs	4,316	5,498
Training	308	741
Resources and materials	115	642
Volunteer Expenses	109	-
Carried forward	258,959	186,986

continued...

7. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31.8.25	31.8.24
	£	£
Brought forward	258,959	186,986
Core costs and admin support	28,717	25,914
Freelance labour	27,737	39,570
Repairs and renewals	3,361	-
Croft Food Hub supplies	50,072	31,387
Loss on sale of assets	-	1,990
	368,846	285,847

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Core Charitable activities	54,665	4,192	4,623	63,480

Support costs, included in the above, are as follows:

	31.8.25 Core Charitable activities	31.8.24 Total activities
	£	£
Depreciation of tangible and heritage assets	54,665	53,370
Bank charges	2,786	1,812
Interest payable and similar charges	1,406	-
Independent Examiner	1,835	1,750
Professional fees	2,788	2,468
	63,480	59,400

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	54,666	53,368
Other operating leases	-	1,008
Deficit on disposal of fixed assets	-	1,990

 continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

The Chief Executive, Evie Murray, is also a Trustee and received remuneration for services as Chief Executive of £53,899 (2024: £49,950).

No other Trustee received remuneration for services to the charity.

All trustee remuneration is allowable within the constitution and approved by the board of trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

11. STAFF COSTS

	31.8.25	31.8.24
	£	£
Wages and salaries	228,053	158,293
Social security costs	12,171	7,326
Other pension costs	4,215	2,907
	244,439	168,526

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
Staff	10	7

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,370	706	4,076
Charitable activities			
Core Charitable activities	12,500	60,975	73,475
Other trading activities	120,600	882	121,482
Investment income	439	-	439
Total	136,909	62,563	199,472
EXPENDITURE ON			
Charitable activities			
Core Charitable activities	128,285	216,962	345,247
NET INCOME/(EXPENDITURE)	8,624	(154,399)	(145,775)
Transfers between funds	558	(558)	-
Net movement in funds	9,182	(154,957)	(145,775)

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	7,126	1,325,104	1,332,230
TOTAL FUNDS CARRIED FORWARD	16,308	1,170,147	1,186,455

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 September 2024	1,179,776	40,173	9,082	1,229,031
Additions	4,500	5,449	2,081	12,030
At 31 August 2025	1,184,276	45,622	11,163	1,241,061
DEPRECIATION				
At 1 September 2024	47,191	29,017	8,660	84,868
Charge for year	47,372	6,772	522	54,666
At 31 August 2025	94,563	35,789	9,182	139,534
NET BOOK VALUE				
At 31 August 2025	1,089,713	9,833	1,981	1,101,527
At 31 August 2024	1,132,585	11,156	422	1,144,163

14. DEBTORS

	31.8.25 £	31.8.24 £
Trade debtors	7,531	306
Prepayments and accrued income	292	-
	7,823	306

continued...

15. CREDITORS

	31.8.25	31.8.24
	£	£
Other loans (see note 17)	1,990	-
Trade creditors	-	453
VAT	7,106	1,808
Other creditors	1,034	877
Accrued expenses	1,833	2,957
	11,963	6,095

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.25	31.8.24
	£	£
Other loans (see note 17)	54,260	-

17. LOANS

An analysis of the maturity of loans is given below:

	31.8.25	31.8.24
	£	£
Amounts falling due within one year on demand:		
Other loans	1,990	-
Amounts falling between one and two years:		
Other loans - 1-2 years	4,984	-
Amounts falling due between two and five years:		
Other loans - 2-5 years	16,873	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	32,403	-

During the year a loan was received from Foundation Scotland   Social Investment Fund. The term of the loan is 132 months with repayments beginning after 12 months.

continued...

18. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	10,966	(57,736)	(46,770)
Designated funding - Anon.	248	(83)	165
Jeweller Fund	900	(900)	-
Nature Neighbourhoods	4,195	(4,195)	-
NLCF Top up 2025	-	36	36
Wellcome Trust (LGFNL)	-	3,015	3,015
	16,309	(59,863)	(43,554)
Restricted funds			
Big Give	112	(112)	-
Bowling Greens Project	-	23,681	23,681
Croft Climate Choir	388	(371)	17
Foundation Scotland - Urban Crofts	-	33,415	33,415
Gaelic MC	549	(549)	-
Good Food Nation	1,620	(809)	811
Greenlight	-	4,197	4,197
Loss & Damages Fund	376	349	725
National Lottery Community Fund - Capital	8,745	(365)	8,380
Ponton House Trust	1,000	(822)	178
Pump House Trust	1,000	-	1,000
Regeneration Capital Grant Fund	1,154,191	(71,983)	1,082,208
Regenerative Futures Fund	-	7,000	7,000
Robertson Trust	1,725	(1,725)	-
Royal Society of Edinburgh & The Williamson Trust	-	5,000	5,000
Scotland Cycle Repair Scheme	440	(440)	-
	1,170,146	(3,534)	1,166,612
TOTAL FUNDS	1,186,455	(63,397)	1,123,058

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,373	(247,109)	(57,736)
Designated funding - Anon.	-	(83)	(83)
Inchrye Trust	500	(500)	-
Jeweller Fund	-	(900)	(900)
Nature Neighbourhoods	6,250	(10,445)	(4,195)
NLCF Top up 2024	7,500	(7,500)	-
NLCF Top up 2025	7,500	(7,464)	36
Wellcome Trust (LGFNL)	10,591	(7,576)	3,015
	221,714	(281,577)	(59,863)
Restricted funds			
Big Give	-	(112)	(112)
Bowling Greens Project	24,999	(1,318)	23,681
Croft Climate Choir	2,479	(2,850)	(371)
Foundation Scotland - Urban Crofts	35,000	(1,585)	33,415
Esmée Fairbairn Foundation	15,000	(15,000)	-
Foundation Scotland Social Investment Fund	18,750	(18,750)	-
Gaelic MC	-	(549)	(549)
Good Food Nation	-	(809)	(809)
Greenlight	15,638	(11,441)	4,197
Loss & Damages Fund	349	-	349
Foundation Scotland	8,000	(8,000)	-
National Lottery Community Fund - Capital	-	(365)	(365)
Ponton House Trust	-	(822)	(822)
Regeneration Capital Grant Fund	-	(71,983)	(71,983)
Regenerative Futures Fund	7,000	-	7,000
Robertson Trust	10,000	(11,725)	(1,725)
Royal Society of Edinburgh & The Williamson Trust	5,000	-	5,000
Scotland Cycle Repair Scheme	-	(440)	(440)
Sustrans ArtRoots	5,000	(5,000)	-
	147,215	(150,749)	(3,534)
TOTAL FUNDS	368,929	(432,326)	(63,397)

 continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23	Net movement in funds	Transfers between funds	At 31.8.24
	£	£	£	£
Unrestricted funds				
General fund	6,795	3,613	558	10,966
Designated funding - Anon.	331	(83)	-	248
Jeweller Fund	-	900	-	900
Nature Neighbourhoods	-	4,195	-	4,195
	7,126	8,625	558	16,309
Restricted funds				
Big Give	2,145	(2,033)	-	112
Bord na Gaidhlig	192	(143)	(49)	-
Climate Challenge Fund 2019	68	(68)	-	-
Croft Climate Choir	-	388	-	388
Energy Saving Trust	1,990	(1,990)	-	-
Esmée Fairbairn Foundation	29,429	(29,429)	-	-
Esmée Fairbairn Foundation	27,245	(27,245)	-	-
Gaelic MC	549	-	-	549
Good Food Nation	2,430	(810)	-	1,620
Loss & Damages Fund	200	176	-	376
NLCF Community Led	37,161	(37,161)	-	-
NLCF - Together for Our Planet	8,018	(7,509)	(509)	-
National Lottery Community Fund - Capital	9,109	(364)	-	8,745
Ponton House Trust	1,000	-	-	1,000
Pump House Trust	1,000	-	-	1,000
Regeneration Capital Grant Fund	1,204,128	(49,937)	-	1,154,191
Robertson Trust	-	1,725	-	1,725
Scotland Cycle Repair Scheme	440	-	-	440
	1,325,104	(154,400)	(558)	1,170,146
TOTAL FUNDS	1,332,230	(145,775)	-	1,186,455

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,510	(119,897)	3,613
Designated funding - Anon.	-	(83)	(83)
Jeweller Fund	900	-	900
Nature Neighbourhoods	12,499	(8,304)	4,195
	136,909	(128,284)	8,625
Restricted funds			
Big Give	-	(2,033)	(2,033)
Bord na Gaidhlig	700	(843)	(143)
Climate Challenge Fund 2019	-	(68)	(68)
Croft Climate Choir	1,412	(1,024)	388
Energy Saving Trust	-	(1,990)	(1,990)
Esmée Fairbairn Foundation	-	(29,429)	(29,429)
Esmée Fairbairn Foundation	-	(27,245)	(27,245)
Good Food Nation	-	(810)	(810)
Loss & Damages Fund	176	-	176
NLCF Community Led	50,275	(87,436)	(37,161)
NLCF - Together for Our Planet	-	(7,509)	(7,509)
National Lottery Community Fund - Capital	-	(364)	(364)
Regeneration Capital Grant Fund	-	(49,937)	(49,937)
Robertson Trust	10,000	(8,275)	1,725
	62,563	(216,963)	(154,400)
TOTAL FUNDS	199,472	(345,247)	(145,775)

Big Give - this funding was received in 2019/20 in order to be used in part for a project in Malawi and in part for signage for the Croft. The use of the funds were delayed due to Covid-19, however, in the year to 31 August 2022 some funds were sent to the Banana Box Trust for use by the Mother Elizabeth Organic Farm in Malawi. The remaining funds were utilised in 24/25 for signage etc. on the Leith Community Croft.

Bord na Gaidhlig - Funding for the Gaelic, Nature and Music project. The final report was made in 2024/25 and the project is now complete.

Bowling Greens Project - Funding received from Edinburgh City Council for the new ongoing urban crofts project. The majority of this funding will be spent on the salary costs of the employees working on the project, with the majority of the funding carried forward to 25/26.

Climate Challenge Fund 2019 - The CCF initially funded a one year pilot of the Croft Carbon College project upon the completion of this pilot a further 2 years of funding has been received to continue work on the Croft Carbon College project. this project is now complete,and fixed assets purchased through the fund have been fully depreciated

Croft Climate Choir - A fund set up to receive donations to support our Croft Climate Choir project. This project is ongoing.

Esmée Fairbairn Foundation & Esmée Fairbairn Foundation 2021 - Funding over a number of years for various purposes. A further grant of £15,000 was received in 24/25 and was used to cover staff costs.

continued...

18. MOVEMENT IN FUNDS - continued

Foundation Scotland - Funding received in the year and utilised for employment costs.

Foundation Scotland - Urban Crofts - Funding received for the new ongoing urban crofts project, to fund employment costs related to the project and other related costs.The remaining balance will be carried forward and utilised as the project progresses in 25/26.

Gaelic MC - Funding received for running Gaelic Minecroft sessions. This has now been fully utilised.

Good Food Nation - This funding was received in 2016/17 to promote a fairer and more sustainable food system in Scotland and Internationally. The remaining balance reflects the value of fixed assets purchased by the fund.

Jeweller Fund - An unrestricted donation received in 23/24 and utilised for the CEO's salary in 24/25

Loss & Damages Fund - This fund has been set up to support our partners in Malawi. It currently receives 20% of organisational membership fees and a contribution from the sale of ASIGE items in the farm shop.

National Lottery Community Fund and National Lottery Community Fund (Capital) - The Big Lottery Fund money was awarded to further the 'Urban Croft' project and specifically to draw up plans for the refurbishment of the dilapidated pavilion and the construction of ancillary facilities. Further capital funding to advance this project was received from the National Lottery Community Fund (capital), as well as revenue funding (largely for the part-time employment costs of the Nourishing Leith Project Officer and the Café and Farm Shop Coordinator, and to contribute to the CEO's employment costs, These funds have now come to an end and the remaining balance on the National Lottery Community Fund - Capital fund reflects the net book value of asset purchased by the fund.

NLCF Community Led - Funding received from the National Lottery Community Fund largely to pay the employment costs of the Development Officer and Urban Croft Co-Ordinator..

NLCF - Together for Our Planet - Funding received from the National Lottery Community Fund for our "Green-Learning Gatherings" in February 2022. The project was completed in June 2024.

Nature Neighbourhoods - Unrestricted funding received largely for employment costs.

Ponton House Trust - Funding received to engage with local youth in 23/24 - the majority of this funding has been utilised in 24/25 with the remaining balance carried forward to 25/26.

Pump House Trust - funding received to make a film about our work in 24/25. This has not yet been possible and the funding has been carried forward to 25/26.

Regeneration Capital Grant Fund - This funding was received to help with the ongoing development of the project to refurbish/remodel the pavilion on Leith Community Croft and construct ancillary facilities. This project is now complete and the the remaining balance in the fund reflects the net book value of the property improvements made.

Regenerative Futures Fund - Initial funding of £7,000 was received this year to employ additional staff to free up management time to work on a larger bit for the fund.

Robertson Trust - Funding received for employment costs of individuals working to improve the inclusion of vulnerable and marginalised individuals and communities.

Royal Society of Edinburgh & The Williamson Trust - Funding was received in 24/25 from the Royal Society of Edinburgh and The Williamson Trust to be used for all costs related to a citizen biodiversity project. This is yet to be spent and will be carried forward to utilise in 25/26.

Scotland Cycle Repair Scheme - Grant received to aid in carrying out bicycle repairs and cycling related activities. This has now been fully utilised.

 continued...

18. MOVEMENT IN FUNDS - continued

Foundation Scotland Social Investment Fund - A mixed loan and grant was received from SIS during the year. The grant element was used to cover employment costs and was fully utilised during the year.

Sustrans ArtRoots - Funding received and fully utilised in the year for container painting and a sustainable transport-related webpage.

19. RELATED PARTY DISCLOSURES

Remuneration to key management personnel in the year to 31 August 2025 was £53,899 (2024: £77.143)

There were no other transactions with related parties in 2024 or 2025.