

**JOCK TAMSON'S GAIRDEN
SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026**

Charity No. SC050528

JOCK TAMSON'S GAIRDEN
TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026

Scottish Charity Number SC050428

Current Trustees

Chairman	Marion Findlay	
Secretary	Sarah Gledhill	
Treasurer	Kathleen Macnee	Reappointed June 2025
	Anna Robertson	Resigned September 2025
	Nora Aitchison	
	Suvashree Dutta	Resigned June 2025
	Harry Elwin	
	Donna Miller	
	Deborah Reid	
	Fiona Scott	

Contact address The Glebe Duddingston Kirk,
5 Old Church Lane
Edinburgh
EH15 3PX

Recruitment and appointment of Trustees

All of the charity's trustees are appointed or reappointed as outlined in Clause 18 of the charity's constitution.

Governing document

The charity is governed by incorporation as a Scottish Charitable Incorporated Organisation (SCIO) registered on 30 September 2020.

Charitable purposes

Our purposes are, by using the area of land known as Duddingston Glebe, Duddingston Village, Edinburgh, EH15 3PX :-

- 1.1 to advance education through teaching horticulture and outdoor skills both formally and informally
- 1.2 to advance citizenship and community development by engaging the local community to actively participate in our activities through volunteering.
- 1.3 to advance the protection and improvement of the environment by growing produce using organic methods and by promoting the benefits of employing good environmental and horticultural practices.
- 1.4 in collaboration with Duddingston Kirk (Church of Scotland) Edinburgh, to provide, on an ecumenical and inter-faith basis, sacred/spiritual spaces

JOCK TAMSON'S GAIRDEN

TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026 (Cont'd)

Activities and Achievements

It has been a busy and positive year for Jock Tamson's Gairden. We have maintained our outstandingly beautiful greenspace, continued to grow excellent produce, created accessible paths and completed our new herb garden. Behind the scenes our new strategic plan has influenced our decision making and informed our activities.

But the core of Jock Tamson's Gairden is its people – whether volunteers, trustees, staff, visitors or supporters. The greatest success of any garden is that it improves the lives of people and throughout this year we have supported our people to benefit from the Gairden in whatever way they wish or need.

Volunteers

We have a pool of 40 volunteers who are loyal and committed, even in the worst of weathers. They range in age from early 20s to mid-70s, are evenly split men and women and come from a wide variety of nationalities. Around 70% have volunteered with us for at least 2 years.

Improving peoples' lives is one of our strategic priorities. When asked about the difference volunteering in the Gairden makes to them, volunteers describe three key benefits:

- Meeting people of varied ages and backgrounds. Volunteers report improvements to self-esteem, confidence and motivation, and a strong sense of community.
- Being outdoors (in all weathers) in green space and combined with physical exercise is described as having a positive effect on mood and wellbeing. Over 90% of volunteers report improvements to their physical fitness and stamina.
- Developing and sharing skills.

Around 40% of our volunteers have experience of mental health problems and around the same figure experience neurodiversity. We are grateful for the support of the Scottish Government's Community Mental Health & Wellbeing Fund which enables us to employ a part-time wellbeing worker to ensure that volunteers with support needs are well recruited and supported, and that Jock Tamson's Gairden makes a positive impact to their lives.

There are times however when the needs of an individual are beyond what a community garden, even one as supportive as Jock Tamson's, can accommodate. In response to this, we created a policy on our capacity to engage volunteers with high support needs. This is primarily for health & social care workers who wish to refer clients or patients to volunteering opportunities in the Gairden.

Our bi-monthly volunteers' meetings are a forum for sharing information on garden plans and activities, and an important source of ideas, suggestions and improvements. The introduction of two WhatsApp groups enables us to quickly share information, be it formal or social.

Governance

The trustees of Jock Tamson's Gairden ensure that our activities are effective, safe and legal, that we stay true to our vision and that we remain financially solvent. During the year we introduced a code of conduct, self-disclosure and PVG membership for trustees to reflect changes in Scottish Charities law.

In Spring 2025 we completed a strategic review of Jock Tamson's Gairden and approved a new organisational strategy that states our purpose, priorities and key actions for 2025-2028. As a result, two sub-groups of the Board were created to give dedicated attention to financial management and to fundraising. Both groups have effectively focused on these issues and have reported on progress and made recommendations to the full group of trustees.

To ensure robust governance, trustees have an annual cycle of reviewing organisational policies and each component of our risk register. Our business continuity plan is regularly reviewed to ensure it is accurate and current.

Safeguarding remains a standing item at all trustees' meetings.

Staffing

Our excellent staff team remains unchanged from last year.

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JOCK TAMSON'S GAIRDEN

TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026 (Cont'd)

Activities and Achievements (Cont'd)

Partnerships and collaboration

During this year Tiphereth and Highland Fling left the site. Our regular user groups are now Macmillan/Edinburgh Leisure, U3A, **Teens+**, Garvald and Natural Mystics. Last year's introduction of a nominated trustee contact for each user group is continuing.

We are delighted that Family Journeys are using the Den for regular family contact sessions.

We continue to work closely with other local charities, notably Volunteer Edinburgh who remain a key source of volunteer referrals and support, and Edinburgh Community Food (ECF) who sell our produce and promote our work at their weekly marketplace. Looking further afield, we have been happy to develop a "partner" relationship with the community garden in Ardishaig.

We are now in the second (and final) year of our Lottery Community Fund grant awarded in collaboration with Dr Neil's Garden.

We are grateful for the ongoing support of the Kirk Session and congregation of Duddingston Kirk. The retiral and departure of Rev Jim Jack was marked with pizza and a "ribbon cutting" to mark the grand opening of our repaired polytunnel. We appreciate Jim's vision, support and wise counsel in the creation and development of Jock Tamson's.

Partnerships and collaboration remain central to our work. We are delighted that other organisations wish to be associated with Jock Tamson's Gairden and want to work with us. Our collective efforts increase our reach and impact to the wider community.

Capital projects this year have included new paths, the completion of our herb garden and the major repair of our storm damaged polytunnel. We are pleased that the new paths make more of the Gairden accessible to visitors with mobility issues.

We created a calendar for cropping and rotation plans, and though the dry summer meant a shorter growing season, our produce was of good quality and was well appreciated by customers at our Greens to Go stall.

Activities around food remain as important as ever. Jock's Kitchen has hosted curry days, pizza lunches and a special pancake day celebration for volunteers. Tea breaks are where stories are shared, home baking and biscuits are passed round and the world is put to right. Serious conversations, stupid jokes or simply sitting listening are all vital parts of the Jock Tamson's Community.

Events and promotion

We held two major events – Jock's Festive Fancies, our annual Christmas event with our beautiful Christmas wreaths on display and for sale – and Jock's Midsummer Gaitherin' which included a café, produce stall, tool-sharpening, Gardener's Question Time, beekeeping demonstration and Gairden tours. Both events were important for bringing together our friends and supporters, promoting the Gairden to newcomers, celebrating our achievements and raising valuable funds.

We were selected to be one of the gardens representing Edinburgh in last year's Britain in Bloom competition and were delighted to host a visit from the judging panel. Other visitors included a community group from Dunfermline, landscape architecture students from Penn State University, Holyrood Rangers, and our local MP Chris Murray. Regular visitors include local school teachers and the school bus driver, all of whom report that the Gairden provides a welcome oasis of peace from the demands of their daily jobs.

In response to suggestions at our volunteers' meetings, we organised outings to Bawsinch Nature Reserve, Holyrood Rangers Service and Silverburn Flax Mill in Leven (to process our flax harvests from the last three years).

Our year ended with the publication of an excellent (and widely praised) article about the Gairden, written by our manager, in the Journal of the Royal Caledonian Horticultural Society.

All of this helps Jock Tamson's Gairden be a connected, learning and sharing organisation.

Funding

Our funding from the Lottery Community Fund has provided a vital and significant contribution to salary and core costs, as have grants from two Scottish Government programmes, one supporting mental health and the other supporting innovative volunteering.

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JOCK TAMSON'S GAIRDEN

TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2026 (Cont'd)

Funding (Cont'd)

The challenging financial landscape for charities in Scotland means that we must widen our funding base and be realistic, but ambitious, in our efforts. Our fundraising group have focused on creating our "Case for Support" and in developing strategic relationships with funders, sponsors and supporters.

We are grateful to people who give private donations throughout the year and support us through Edinburgh Community Lottery

Patron

We were delighted that Monty Don agreed to become Patron of Jock Tamson's Gairden. During his visit in 2024 (to film the BBC programme "Monty Don's British Gardens") we were impressed by his insight and understanding of what we do. His admiration of our collective approach to community gardening and in putting people first, means that his patronage, albeit on an agreed distant basis, is a great endorsement of everything Jock Tamson's Gairden strives to achieve.

Going forward

We approach the coming year in a positive state, but mindful of the challenges and uncertainties ahead. The greatest strength of Jock Tamson's Gairden is its people. Everything is a team effort and everyone has a part to play. Thank you to everyone who has played a part, no matter how big or small, in ensuring that our beautiful space continues to bring joy, wellbeing and purpose into the lives of so many people.

Trustees remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Results for the period

The charity made an overall deficit of £7,645 in the year (2025 surplus of £22,705) which was made up of £6,360 deficit on unrestricted reserves and £1,285 deficit on restricted reserves.

Reserves

The reserves policy was updated and accepted by trustees in February 2026. The required amount of reserves to be held at 31 January 2026 is £17,399.

The actual unrestricted reserves held at 31 January 2026 was £35,876, with £15,578 of restricted reserves. Total reserves held at 31 January 2026 was £51,454.

Agreed by the trustees and signed on their behalf.

Signed by:



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25/06/2026

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JOCK TAMSON'S GAIRDEN

Independent Examiner's Report to the Trustees of Jock Tamson's Gairden

I report on the accounts and the notes to the accounts of the charity for the year ended 31 January 2026.

Respective responsibilities of trustees and examiner

The charity 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. The charity trustees consider that the audit requirement of Regulation (l)(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 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept 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 an 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 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 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.

Stuart Harley FCCA

Scotia Finance Limited

c/o LWJ & Co

20 Forth Street

Edinburgh

EH1 3LH

DocuSigned by:


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Date

30/06/2026

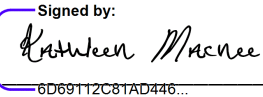
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JOCK TAMSON'S GAIRDEN
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2026

		Unrestricted 2026	Restricted 2026	Total 2026	Total 2025
Income	Notes	£	£	£	£
Income from charitable activities					
Grants Received	2	51,500	16,868	68,368	116,480
Rent Received		2,026		2,026	2,366
Sales		7,515		7,515	2,030
Sundry Income		146		146	612
Income from charitable activities		61,187	16,868	78,055	121,488
Donations		5,527		5,527	12,899
Bank Interest		418		418	185
Total Income		67,132	16,868	84,000	134,572
Expenditure on charitable activities					
Wages and salaries		37,232	13,663	50,895	48,037
Purchases		6,111	3,959	10,070	13,961
Grant - Dr Neils Garden		25,000		25,000	45,000
Volunteer expenses		378	141	519	610
Staff training		300	60	360	723
Travel expenses		412	166	578	624
Insurance		80		80	220
Advertising		30	112	142	99
Telephone		325	52	377	338
Rent		200		200	-
Heat and Light		251		251	143
Repairs		30		30	-
Printing & stationery		175		175	410
Postage		22		22	16
Computer equipment & software		388		388	230
Subscriptions		600		600	150
Bank charges		75		75	73
Accountancy fees		201		201	225
Depreciation		69		69	-
Sundry expenses		713		713	558
Expenditure on charitable activities		72,592	18,153	90,745	111,417
Governance Costs					
Independent examiner's fee		900		900	450
Total payments for charitable activities		73,492	18,153	91,645	111,867
Surplus/(Deficit)		(6,360)	(1,285)	(7,645)	22,705
Transfers from Unrestricted to Restricted		(1,144)	1,144	-	-
Balance brought forward at 1 February		43,380	15,719	59,099	36,394
Balance carried forward at 31 January		35,876	15,578	51,454	59,099

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JOCK TAMSON'S GAIRDEN			
BALANCE SHEET			
AS AT 31 JANUARY		2026	2025
	Notes		
FIXED ASSETS			
Computer Equipment	5	430	
CURRENT ASSETS			
Prepayments		154	
Cash at Bank		77,740	85,374
		77,894	85,374
CURRENT LIABILITIES			
Creditors		25,638	25,625
Accrued expenses		1231	650
		26,869	26,275
NET CURRENT ASSETS		51,025	59,099
NET ASSETS		51,455	59,099
Represented by :			
Unrestricted funds		34,645	43,380
Restricted funds	6	16,809	15,719
		51,454	59,099

Approved by the trustees and signed on their behalf

Signed by:

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26/06/2026

JOCK TAMSON'S GAIRDEN**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 JANUARY 2026****1 ACCOUNTING POLICIES**

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

(a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Fund Accounting

- > Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Unrestricted funds include a revaluation reserve representing the reinstatement of fixed assets at market value.
- > Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming Resources

All incoming resources are included in the statement of financial activities when The charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- > Voluntary Income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes Any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- > Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes.
- > Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for the beneficiaries. It includes both costs that can be allocated directly to 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 audit fees and costs linked to the strategic management of the charity.

JOCK TAMSON'S GAIRDEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2026 (Cont'd)

2 GRANTS RECEIVED

	Unrestricted 2026 £	Restricted 2026 £	Total 2026 £	Total 2025 £
National Lottery Award	50,000		50,000	90,000
TSB Community Fund	1,000		1,000	
Charities Aid Foundation	500		500	
Edinburgh Community Fund		300	300	500
Hubbub Foundation			-	6,000
Edinburgh Guarantee Scheme			-	2,000
Warburton's Edinburgh Communities Mental Health & Wellbeing Fund			-	450
			-	14,280
Duddingston Kirk		3,292	3,292	3,250
ASDA Foundation		2,000	2,000	
Cameron Toll Community Fund		500	500	
Craigtinny & Duddingston Community Grant		2,276	2,276	
Edinburgh Lesiure / Macmillan		2,000	2,000	
Parks4Life		500	500	
Volunteering Support Fund		6,000	6,000	
TOTAL GRANTS	51,500	16,868	68,368	116,480

JOCK TAMSON'S GAIRDEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2026 (Cont'd)

3 TRUSTEES REMUNERATION

No member of the management committee received any remuneration during the year. Expenses were re-imbursed where trustees incurred costs on behalf of the charity.

4 TAXATION

As a charity, Jock Tamson's Gairden is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object. No tax charges have arisen in the Charity.

5 FIXED ASSETS

Tangible Assets

Computer Equipment	
Cost	499
Depreciation in the year	(69)
Net Book Value 3/01/2026	<u>430</u>
Net Book Value 3/01/2025	<u><u>0</u></u>

Depreciation policy

Computer equipment – depreciate on a straight line basis over useful life – 3 years

JOCK TAMSON'S GAIRDEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2026 (Cont'd)

6 RESTRICTED FUNDS

	At 1 February	Grants	Amount	Transfers	At 31 January
	2025	Received	Paid	from	2026
	£	£	£	Unrestricted	£
				£	
Faith in the Community	83				83
M&S Neighbourly Fund	143				143
Nineveh	158		192	34	0
Arnold Clark	232		132		100
EVOC	2,067		2,067		0
Stafford	85		47		38
WTG Forsyth	48		1,105	1,057	0
Hubbub Foundation	3,176		2,656		520
Warburton's	450				450
Edinburgh Communities Mental Health & Wellbeing Fund	8,402		5,069		3,333
Duddingston Kirk	875	3,292	1,867		2,300
Edinburgh Community Fund		300	350	50	0
ASDA Foundation		2,000	1,263		737
Cameron Toll Community Fund		500			500
Craigentinny & Duddingston Community Grant		2,276			2,276
Edinburgh Lesiure / Macmillan		2,000			2,000
Parks4Life		500	503	3	0
Volunteering Support Fund		6,000	2,902		3,098
TOTAL GRANTS	15,719	16,868	18,153	1,144	15,578

JOCK TAMSON'S GAIRDEN**NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 JANUARY 2026 (Cont'd)****7 PRIOR YEAR INFORMATION**

In order to comply with FRS 102 to show corresponding amounts for the previous year for every figure in the financial statements and notes, corresponding figures not provided elsewhere in the accounts are set out below:

7.1 Statement of Financial Activities for the year ended 31 January 2025

		Unrestricted 2025 £	Restricted 2025 £	Total 2025 £
Income	Notes			
Income from charitable activities				
Grants Received	7.2	90,000	26,480	116,480
Rent Received		2,366		2,366
Sales		2,030		2,030
Sundry Income		612		612
Income from charitable activities		<u>95,008</u>	<u>26,480</u>	<u>121,488</u>
Donations		12,899		12,899
Bank Interest		185		185
Total Income		<u>108,092</u>	<u>26,480</u>	<u>134,572</u>
Expenditure on charitable activities				
Wages and salaries		37,275	10,762	48,037
Purchases		5,218	8,743	13,961
Grant - Dr Neils Garden		45,000		45,000
Volunteer expenses		610		610
Staff training		723		723
Travel expenses		624		624
Insurance		220		220
Advertising		99		99
Telephone		338		338
Rent		-		-
Heat and Light		143		143
Repairs				-
Printing & stationery		410		410
Postage		16		16
Computer equipment & software		230		230
Subscriptions		150		150
Bank charges		73		73
Accountancy fees		225		225
Depreciation		-		-
Sundry expenses		558		558
Expenditure on charitable activities		<u>91,912</u>	<u>19,505</u>	<u>111,417</u>
Governance Costs				
Independent examiner's fee		450		450
Total payments for charitable activities		<u>92,362</u>	<u>19,505</u>	<u>111,867</u>
Surplus/(Deficit)		15,730	6,975	22,705
Balance brought forward at 1 February		27,650	8,744	36,394
Balance carried forward at 31 January		43,380	15,719	59,099

JOCK TAMSON'S GAIRDEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2026 (Cont'd)

PRIOR YEAR INFORMATION (Cont'd)

7.2 Restricted Funds for the year ended 31 January 2025

	At 1 February 2024 £	Grants Received £	Amount Paid £	At 31 January 2025 £
Faith in the Community	193		110	83
Edinburgh Aiirport Community Fund	245		245	-
M&S Neighbourly Fund	143			143
Nineveh	186		28	158
Arnold Clark	232			232
EVOC	2,067			2,067
EVOC 2	552		552	-
Alpkit	250		250	-
Total Rare Business	1,000		1,000	-
Stafford	1,500		1,415	85
WTG Forsyth	1,500		1,452	48
The Neighbourly	400		400	-
Tree Council	476		476	-
Hubbub Foundation		6,000	2,824	3,176
Warburton's		450		450
Edinburgh Communities Mental Health & Wellbeing Fund		14,280	5,878	8,402
Duddingston Kirk		3,250	2,375	875
Edinburgh Community Fund		500	500	-
Edinburgh Guarantee Scheme		2,000	2,000	-
TOTAL GRANTS	8,744	26,480	19,505	15,719