

Kirkmichael Community Garden  
Year Ended October 2025

**KGC Surplus/Deficit**

**INCOME**

	<b>Total</b>	<b>Restricted</b>	<b>Unrestricted</b>
Donations	£ 995.78		£ 995.78
Grants	£ 8,008.32	£ 8,008.32	
Other	£ 9.95		£ 9.95
	<b>£ 9,014.05</b>	<b>£ 8,008.32</b>	<b>£ 1,005.73</b>
	<b>£ 9,014.05</b>	<b>£ 8,008.32</b>	<b>£ 1,005.73</b>

**EXPENDITURE**

Professional Fees	£ 150.00		£ 150.00
Insurance	£ 341.98	£ 341.98	
Materials	£ 659.64	£ 659.64	
Labour	£ -	£ -	
Tools and Equipment	£ 523.50	£ 509.65	£ 13.85
Advertising	£ 57.20		£ 57.20
Office/Stationary	£ 23.28	£ 23.28	
Depreciation	£ 2,828.65	£ 2,828.65	
	<b>£ 4,584.25</b>	<b>£ 4,363.20</b>	<b>£ 221.05</b>
	<b>£ 4,584.25</b>	<b>£ 4,363.20</b>	<b>£ 221.05</b>

<b>SURPLUS/DEFICIT</b>	<b>£ 4,429.80</b>	<b>£ 3,645.12</b>	<b>£ 784.68</b>
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Additional Capital      £            5,810.53

Kirkmichal Community Garden  
Year Ended October 2025

**KCG Balance Sheet**      **2024/2025**

**Depreciation**

**Fixed Assets**

Fixtures and Fittings      £ 24,707.27

Less Depreciation      -£ 2,828.65

Net Book Value                                      £ 21,878.62

**Current Assets**

Restricted Cash              £ 4,097.03

Unrestricted Cash          £ 1,155.35

£ 5,252.38

**Liabilities**                                      £ -

**NET ASSETS**                                      **£ 27,131.00**

**CAPITAL**

Brought Forward              £ 22,701.20

Movement                      £ 7,258.45

Less Depreciation          -£ 2,828.65

**£ 27,131.00**

Kirkmichael Community Garden  
Year Ended October 2025

Depreciation			Cost	NBV 2024	Chg PA	NBV 2025
Deer fencing	27/06/2023	10%	764.59	665.19	66.52	598.67
Deer fencing	17/07/2023	10%	1,544.81	1,355.57	135.56	1,220.01
Other fencing	17/07/2023	10%	66.61	58.45	5.85	52.61
Deer fencing	09/08/2023	10%	508.57	450.08	45.01	405.08
Deer fencing	16/08/2023	10%	109.72	97.10	9.71	87.39
Postcrete	15/03/2024	10%	264.00	233.20	23.32	209.88
Building materials	29/04/2024	10%	1,143.92	1,029.53	102.95	926.58
Windows	22/05/2024	10%	861.26	789.49	78.95	710.54
Building materials	23/05/2024	10%	1,142.43	1,047.23	104.72	942.50
Shed	31/05/2024	10%	704.00	645.33	64.53	580.80
Building materials	31/05/2024	10%	106.94	98.03	9.80	88.23
Building materials	31/05/2024	10%	979.31	897.70	89.77	807.93
Shed	03/06/2024	10%	500.00	466.67	46.67	420.00
Shed	08/06/2024	10%	880.00	821.33	82.13	739.20
Building materials	01/07/2024	10%	572.56	543.93	54.39	489.54
Guttering	22/07/2024	10%	296.63	281.80	28.18	253.62
Building materials	22/07/2024	10%	1,154.40	1,096.68	109.67	987.01
Shed	22/07/2024	10%	920.00	874.00	87.40	786.60
Arches	27/06/2023	10%	900.00	870.00	87.00	783.00
School shed building	21/12/2024	10%	2,120.00		176.67	1,943.33
Lawnmower	08/05/2025	10%	790.00		32.92	757.08
Solar Power Kit	14/08/2025	10%	749.00		12.48	736.52
Generator	14/08/2025	10%	1,573.75		26.23	1,547.52
Tarpaulin	16/08/2023	20%	179.70	138.97	27.79	111.17
Polytunnel	22/02/2024	20%	4,234.10	3,740.12	748.02	2,992.10
Construct Polytunnel	09/04/2024	20%	2,940.00	2,646.00	529.20	2,116.80
Accessories Poly	16/04/2024	20%	55.92	50.33	10.07	40.26
Wood for beds	10/03/2025	20%	166.55		19.43	147.12
Resilience purchases	18/08/2025	20%	411.23		13.71	397.52

5,810.53	18,896.74	2,828.65	21,878.62
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Kirkmichael Community Garden  
Year Ended October 2025

Respective responsibilities of Trustees and Examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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 accounts.

Independent Examiner's Statement

In the course of my examination of the statement of accounts for the year ended 30th October 2025, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect:

Accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006

The accounts do not accord with those records

The statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006

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

Judith Gentis

11-Feb-26

Gentis Accounting Services  
2 Sillerburn Road  
Kirkmichael  
Perthshire, PH10 7LZ



## **Kirkmichael Community Garden - SCIO**

### **Chairperson's Report 2024/25**

#### **2024/25 Summary**

Having completed a successful year, we moved into 2024/25 looking to build on what we had achieved by learning from our mistakes, growing more produce, developing the space and strengthening the school programme.

We started the year keen, as always in early Spring, to get seeds going in the polytunnel. As the weather improved, we filled it out and began planting outside. We had a strong crop of tomatoes, although we ran out of time in the season and ended up with a lot of green ones, these were put to good use during our Autumn 'chutney chop', where six volunteers came together to make chutney in the new shed.

We also formed a small group, 'The Poly People', with nine volunteers watering daily, and opening and closing the polytunnel during warmer days. This has been a great way to keep people involved, and the group is continuing this year.

Outside, we had good crops of tatties, onions, leeks, carrots, beetroot and broccoli. It was a very warm, dry Summer and water was a real challenge, but we just managed. To improve this, we later installed a 1,000 litre water container to harvest rainwater from the shed roof, along with a pump to allow us to water the polytunnel and beds more effectively during dry periods.

We secured £2,000 from the Enchanted Forest Trust to purchase a new lawnmower, replacing our old donated one. The new mower has a mulcher, saving us a significant amount of time moving cut grass around the garden.

We continued offering produce for a donation outside the village shop, which remains very popular. Volunteers restock the cart around three times a week with fresh vegetables, herbs and flowers. This raised £572 in 2025, and we hope to grow this further as our crops improve.

Over the Summer, we were approached by Kirkmichael Fire Station about using the welfare shed as a warm community space as part of a resilience programme. This support enabled us to purchase a 7.5KVA diesel generator, a portable power station and solar panel, heaters and other equipment. As the year ended, we still needed to secure funding to complete the installation and safely connect the generator.

In September, we worked with Kirkmichael Fire Station, Session House and the 30th Perthshire Strathardle Scout Group on a joint fundraiser with a car wash and stalls, with each group receiving £263.

The school programme was again very successful, supporting 25 children from Kirkmichael Primary School. One of our volunteers developed a programme based on Royal Horticultural Society materials. The children attended fortnightly sessions, learning how to grow their own crops from seed. Harvesting the tatties at the end was a highlight—many happy faces. The school now has a welfare shed and six raised beds, and we secured an additional £2,700 from SSE Renewables to install a polytunnel and improve their growing space for next year.

We also welcomed a beehive to the garden, placed in a quieter corner by a local beekeeper. This has been a great addition, and the children enjoyed a session learning about bees and honey.

Our website has progressed well and is now live as a platform to share what we do. Volunteers and members can now sign up online, and we plan to continue developing and formally launch it in the coming year.

Membership grew by 7 to 28, and we welcomed 11 new volunteers, bringing the total to 29. Around 13 volunteers form a core group attending regularly, with others helping when they can. Sessions continue to be organised on an ad-hoc basis through our WhatsApp group, which works well for us.

Our financial position remains stable. We operate with a clear budget and regular reporting of restricted and unrestricted funds. As a Board, we aim to maintain £1,000 in unrestricted reserves, and we finished the year with £1,155 set aside from our own fundraising over the past three years.

## **Looking Ahead**

Looking ahead to 2025/26, we plan to edge the outdoor beds using SSE-funded materials to reduce maintenance and keep the garden tidy. We also have funding applications in progress with Mushroom Trust and Rowntree Trust to improve the shed, purchase a new strimmer, and support running costs.

## **Reflection**

Reflecting on the purpose of the garden and how it will serve the community in years to come, while it is a small contribution in the wider context, it continues to enrich the lives of those involved. It is also helping to rebuild a culture of growing our own food without chemicals, which feels increasingly important as we move through uncertain economic times, with rising costs and greater pressure on food supply.

Joanne Slater

Chairperson

# Kirkmichael Community Garden

