

APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name						
	RE POLLINATE						
Registered charity number	SC 048667						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	06	2023		31	05	2024
Set out on pages	6-7					(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes 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 [other than that disclosed on the attached page*]

- 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 9 of the 2006 Accounts Regulations
 have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:
Name:
Relevant professional qualification(s) or body (if any):
Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

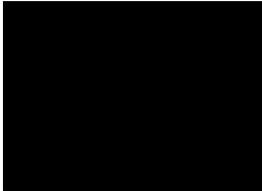
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**RePollinate (A Scottish Charitable Incorporated Organisation
registered in Scotland SC048667).**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Charity number

SC048667

Registered office

Unit 14 Haddington Retail Park

Haddington

EH41 3FW

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The trustees present their report and accounts for the year ended 31 May 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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) (as amended for accounting periods commencing from 1 January 2016)".

Objectives and activities

The objectives of the charity are (1) the advancement of education; and (2) the advancement of environmental improvement.

Achievements and performance

RePollinate has continued its relationship with corporates, schools and community groups. The Beds for Bees projects have continued to be developed during the period, but corporates, in particular, have taken a more prominent role. Working with Balfour Beatty and Hewlett Packard has allowed us to develop and widen our footprint across Scotland.

The increased range of projects has led to more supervisory work with volunteers, more planting schemes involving shrubs and more hard landscaping rather than the previous work to improve existing planting. Projects have included a community garden for North Ayrshire Forum on Disability and a garden for a chemo ward at the Kyle Unit at Ailsa Hospital.

Financial review

The results for the year are set out in the statement of financial activities and income and expenditure account which show net incoming resources for the year of £5,564.

Income generated from activities which took place during the year was £74,940.

Direct costs were £69,377.

Reserves policy

The Charity is staffed by volunteers and consultants, but in the event that the charity planned to incur fixed costs, the Trustees anticipate holding such reserves as required to meet up to 3 months operating costs. Operating costs do not include grants payable as these are only made if the charity has sufficient funds available.

The total reserves at the year-end amounted to £7,980, which are all unrestricted.

Risk management

The trustees continue to identify and review the major risks to which the charity is exposed and have established appropriate systems to anticipate these risks and to consider further risks that might apply. Risk management is considered either in detail or general at each board meeting.

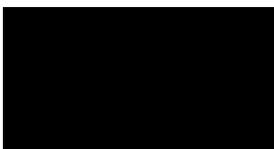
The trustees believe that implementation of agreed actions and procedures will significantly reduce the probability and the impact of these risks.

Structure, governance and management

The charity is governed by the Constitution dated 7 August 2018 and is a registered charity in Scotland. The trustees are responsible for all decisions.

The company was registered with the Office of the Scottish Charity Regulator on 30 August 2018.

The trustees, who are also the directors for the purpose of company law, and who served during the period from 1 June 2022 to the date the financial statements were approved were as follows:



None of the trustees have any beneficial interest

Recruitment and appointment of the Board of Trustees

There were no new trustees recruited in the period.

New trustees are either appointed after being approached by other trustees or having indicated to the trustees that they wish to join the board.

Trustees' induction and training

New trustees of the charity meet with the existing trustees to be appraised of the charity, its structure, its governance, the content of its Memorandum and Articles of Association, the committee decision making process, the business plan and recent financial performance of the charity. Trustees are encouraged to attend events run by the charity.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.

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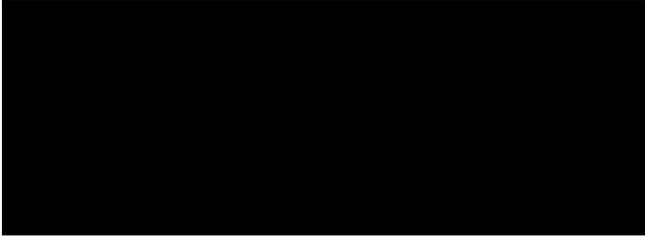
Dated: 28/02/2025

REPORT OF THE EXECUTIVE

FOR THE YEAR ENDED 31 MAY 2024

RePollinate has continued its relationship with corporates, schools and community groups. The Beds for Bees projects have continued to be developed during the period, but corporates, in particular, have taken a more prominent role. Working with Balfour Beatty and Hewlett Packard has allowed us to develop and widen our footprint across Scotland.

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**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MAY 2024

Income from:

Donations and legacies £74,940

Total income £74,940

Expenditure on:

Raising funds Charitable activities (£69,377)

Total expenditure (£69,377)

Net (expenditure)/income for the year/ Net movement in fund £5,564

Reconciliation of Funds

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All funds for the current and prior year were unrestricted.

BALANCE SHEET

AS AT 31 MAY 2024

Current assets

Stocks	£nil
Debtors	£nil
Cash at bank and in hand	£7,980

Creditors: amounts falling due within one year £nil

Net current assets £7,980

The funds of the charity: £7,980

Unrestricted funds £7,980

For the financial year ended 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

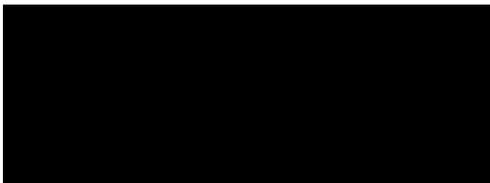
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on

28/02/2025
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Company information

RePollinate is an SCIO. The registered office is 2 Catalyst Trade Park, Bankhead Drive, Edinburgh, EH11 4EJ

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) section 1A applicable to small entities, “Accounting and Reporting by Charities” the 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), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Charitable expenditure is incurred in direct pursuance of the charity's principal objects and as set out in the trustees' report and includes staff costs and support costs.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include general overheads and governance costs.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at

amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees consider that there are no estimates and underlying assumptions which has significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Donations and legacies

Donations and gifts	£74,941
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4 Other trading activities

Fundraising events	£nil
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5 Raising funds

Fundraising and publicity Staging fundraising events Support costs	£nil
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The support costs includes postage, stationery and travel costs associated with the cost of running fundraising events.

6 Charitable activities

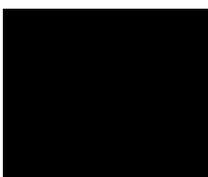
Consultancy	£48,230
Purchases	£20,547
Postage and stationery	£nil
Telephone	£144
Web hosting	£nil
Bank charges	£nil
Insurance	£456
Sundry expenses	£nil
Independent examiners fees	£nil

Grant funding of activities (see note 7)	£nil
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7 Grants payable

£nil

8 Trustees



9 Employees

Number of employees

The average monthly number employees during the year was:	nil
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Employment costs

Wages and salaries	£nil
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The charity does not contribute to any pension schemes on behalf of its employees.

There were no employees whose annual remuneration was £60,000 or more.

10 Financial instruments

Carrying amount of financial assets

Measured at amortised cost	£7,980
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Carrying amount of financial liabilities

Measured at amortised cost	£nil
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11 Stocks

Finished goods and goods for resale	£nil
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12 Debtors

Amounts falling due within one year:

Other debtors.	£nil
Prepayments and accrued income	£nil

13 Creditors: amounts falling due within one year

Accruals and deferred income	£nil
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14 Related party transactions

None