

SCIO registration number: CS004638

Charity Registration Number: SCO50182

North Berwick in Bloom

(Scottish Charitable Incorporated Organisation)

Trustee Report and Accounts

For the period of twelve months to 30 September 2024.

North Berwick in Bloom
Period ended 30 September 2024
Contents

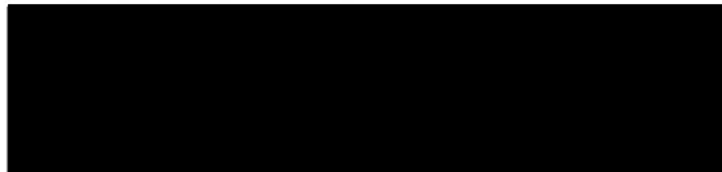
	Page
Reference and Administrative Details	3
Trustees' Report	4 - 6
Statement of Trustees' Responsibilities	7 - 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Notes to the Statement of Financial Activities	11 - 14

North Berwick in Bloom
Year ended 30 September 2024
Reference and Administrative Details

Trustees



Principal Office



Registered Office

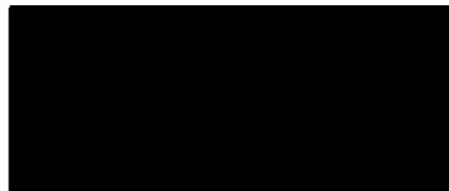
SCIO Registration Number

CSO04638

Charity Registration Number

SCO50182

Independent Examiner



Bankers

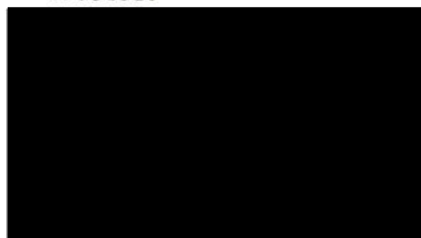
Bank of Scotland
23 Westgate
North Berwick EH39 4AG

**North Berwick in Bloom
Year ended 30 September 2024
Trustees' Report**

North Berwick in Bloom (NBiB) is a Scottish Charitable Incorporated Organisation (SCIO). It was incorporated on 27 May 2020 and commenced trading on 1 June 2020. The Trustees present their annual report, together with the financial statements of the charity for the 12 months ended 30 September 2024.

The Statement of Financial Activities has been prepared in accordance with Accounting and Reporting by Charities, Statement of Recommended Practice applicable to charities. The accounts are prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102) (Second edition – October 2019)).

Trustees



Structure, governance and Management

Nature of governing document

NBiB is a Charity registered in Scotland under Charity number SC050182. The Charity is also a Scottish Charitable Incorporated Organisation (SCIO) under registration number CS004638. The Charity was established under a Constitution which was adopted on 18 November 2019.

Recruitment and appointment of trustees

The Trustees are chosen for their interest and support of the organisation and for their particular skills and expertise. Trustees retire at each AGM and may be re-elected by the members.

Induction and training of Trustees

Most Trustees are already familiar with the practical work of NBiB through direct involvement. Those who are not will be given informal briefing by experienced volunteers as required.

Organisational structure

NBiB is managed by its Trustees, which include a Chair, a Secretary and a Treasurer.

North Berwick in Bloom
Year ended 30 September 2024
Trustees Report continued

Major risks and management of those risks

The Trustees have reviewed the principal risks to which NBiB is exposed and are of the opinion that these risks are controlled and managed adequately.

Objectives and activities

Objects and aims

NBiB exists to involve the local community of North Berwick in the improvement of the town's environment through floral displays and other environmental projects, in particular through organising the North Berwick entry for, "Beautiful Scotland", "Britain in Bloom" and other such environmental competitions, co-ordinating any other horticultural, environmental or joint community activities to improve the amenities of the town as appropriate, and working with other environmental groups with similar aims.

Achievements and Performance

NBiB, supported by more than twenty weekly volunteers seeks to make North Berwick even more beautiful and support the health and wellbeing of all who spend time in our town.

NBiB was a Scotland representative in Britain in Bloom 2024 and at the award ceremony in October 2024 NBiB was awarded a Gold Medal Certificate and [REDACTED] received an RHS Community Champion award.

Our theme for 2024 was the 200th Anniversary of the founding of the RNLI, a service which is very pertinent to a coastal town and community. Our hanging basket and summer bedding were in RNLI colours, the carpet bed in the Lodge park (planted by East Lothian Council Amenity Team) was inspired by the RNLI flag and a local knitting group produced nautical flags (spelling NB RNLI) which we hung in prominent positions around the town. They also knitted and crocheted flowers and created a RNLI 200 banner which was hung at the harbour. Noticeboard displays and planter information boards also highlighted RNLI links.

Plans for future periods

Activities planned to achieve aims

Planters, hanging baskets and permanent beds throughout the town are continuously monitored and replanted as required. Summer planting in the planters takes place in June and is replaced in October with winter bedding and bulbs for our spring Tulip Festival. Links continue to be developed with other like-minded organisations in the town (and county) and with schools and the elderly. Planning is underway for 2025 and this will be further developed at a volunteer planning meeting in late January 2025.

North Berwick in Bloom
Year ended 30 September 2024
Trustees Report continued

Financial review

The following grants were received in 2023/24 Scotrail £1,500; Stella Moffat Trust £1,069.20. Other donations amounted £3500 in total.

All funds are unrestricted and the bank balance at 30 September 2024 was £14,209.79 (2023: £17,432.)

Policy on reserves

The Trustees are satisfied that sufficient funds are held to fulfil their obligations. All reserves held are available for promoting future planting in North Berwick, and for meeting the costs thereof. Any surplus generated from activities is added to Reserves, and any deficit incurred from adverse conditions is met from Reserves.

Objectives and policies

NBiB's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Credit risk

The Charity's only financial asset is its bank balance.

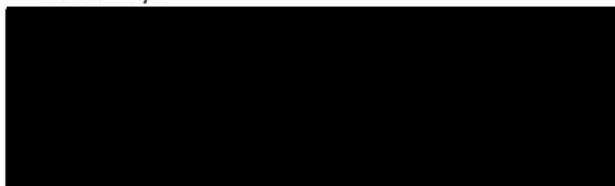
Cash flow risk

The Trustees are conscious of the aim to retain sufficient cash resources to meet the immediate requirements of the charity.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity's liquid funds are kept in a manner to enable it to service its everyday financial needs.

The annual report was approved by the Trustees of the charity on 29 October 2024 and signed on its behalf by:



Trustee / Secretary

Date

22/11/24

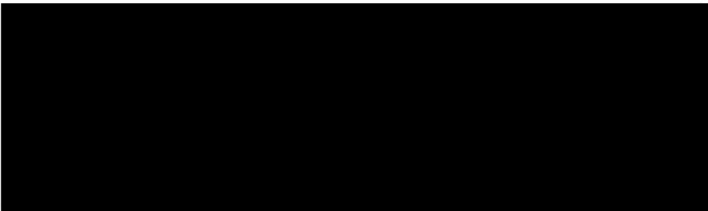
North Berwick in Bloom
Year ended 30 September 2024
Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the Statement of Financial Activities in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The Trustees are required to prepare a Statement of Financial Activities for each financial year. In preparing this Statement of Financial Activities, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the Statement of Financial Activities on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain NBiB's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Trustee / Secretary

Date

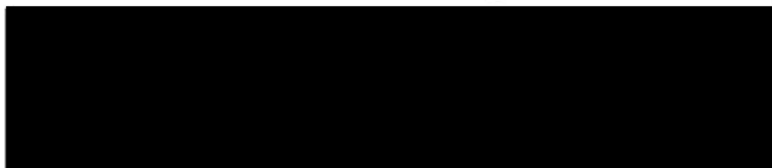
22/11/24

North Berwick in Bloom
Year ended 30 September 2024
Statement of Trustees' Responsibilities continued

Trustee' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the twelve month period in question in accordance with section 476; and
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 14 were approved by the Trustees, and authorised for issue on 29 October 2024 and signed on their behalf by:



Chair

Date

22/11/24

North Berwick in Bloom
Charity Registration No. SC050182; SCIO Registration No. CS004638
Year ended 30 September 2024
Independent Examiner's Report to the Trustees of North Berwick in Bloom

I report on the accounts of the Charity for the year ended 30 September 2024 which are set out on pages 10 to 14.

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from 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 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 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.

Date

23/11/24

North Berwick in Bloom
Year ended 30 September 2024
Statement of Financial Activities
(Including Income and Expenditure Account)

		Unrestricted Funds	Total 2024	Total 2023
	Note	£	£	£
Income and endowments from:				
Charitable activities	3	<u>15,277</u>	<u>15,277</u>	<u>27,505</u>
Total income		<u>15,277</u>	<u>15,277</u>	<u>27,505</u>
Expenditure on:				
Support costs	4	784	784	850
Charitable activities	5	<u>17,716</u>	<u>17,716</u>	<u>20,056</u>
Total Expenditure		<u>18,500</u>	<u>18,500</u>	<u>20,906</u>
Deficit of income over expenditure		(3,223)	(3,223)	6,599
Funds transferred from previous year		17,432	17,432	10,833
Total funds carried forward		<u>14,209</u>	<u>14,209</u>	<u>17,432</u>
Balance at Bank		<u>14,209</u>	<u>14,209</u>	<u>17,432</u>

The statement of Financial Activities was approved by the Trustees. Signed for and on behalf of the Trustees

Trustee / Chair

Date

22/11/24

Trustee / Treasurer

Date

22/11/24

The notes on pages 11 to 14 form part of these accounts.

North Berwick in Bloom

Notes to the Financial Statement of Activities for the Year ended 30 September 2024

1. Charity status

NBiB is a Scottish Charitable Incorporated Organisation (SCIO) incorporated in Scotland and consequently does not have share capital.

2. Accounting policies

Statement of compliance

The Financial Statement of Activities have been prepared in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) – (Charities SORP (FRS 102)(Second edition – October 2019), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) regulations 2006 (as amended) .

Basis of Preparation

NBiB meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The Financial Statement of Activities are presented in Sterling (£) and are rounded to the nearest £1.

Going concern

The Trustees consider that there are no material uncertainties about NBiB's ability to continue as a going concern.

Income and endowment

Donations and legacies

Donations and legacies are recognized on receipt.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure.

North Berwick in Bloom
Year ended 30 September 2024
Notes to the Financial Statement of Activities continued

Support costs

These are costs incurred in attracting voluntary income and those incurred in activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by NBiB in the delivery of its activities and services for its beneficiaries, the residents of North Berwick and the many UK and overseas visitors. The expenditure includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to NBiB's compliance with constitutional and statutory requirements.

Taxation

NBiB is a charity and not liable to Corporation Tax. Being a Charity it cannot recover Value Added Tax.

Fund Structure

Unrestricted income funds are general funds that are available for use at the Trustee's discretion in furtherance of the objectives of the Charity.

3. Income from charitable activities

	Total 2024	Total 2023
Charitable income;		
Direct primary income	<u>£15,277</u>	<u>£27,505</u>

4 . Analysis of support costs

Support costs expenditure

	Unrestricted funds	
	Total 2024	Total 2023
	£	£
Insurance	210	190
Catering and hospitality	564	650
Sundry expenses	<u>10</u>	<u>10</u>
	<u>784</u>	<u>850</u>

North Berwick in Bloom
Year ended 30 September 2024
Notes to the Financial Statement of Activities continued

Total 2024 Total 2023

5. Expenditure on charitable activities

Charitable activities	<u>£17,716</u>	<u>£20,056</u>
-----------------------	----------------	----------------

There was no major item of expense.

6. Trustees remuneration and Expenses

No Trustees received any remuneration or expenses from NBiB during the period.

7. Employees

NBiB did not employ any person during the period.

8. Taxation

NBiB is not VAT registered and therefore cannot recover any VAT paid.

9. Funds

	Balance at 1 Oct 2023 £	Incoming resources £	Resources expended £	Balance at 30 Sept 2024 £
<i>General</i>				
Unrestricted income fund	<u>17,432</u>	<u>15,277</u>	<u>18,500</u>	<u>14,209</u>
Total funds	<u>17,432</u>	<u>15,277</u>	<u>18,500</u>	<u>14,209</u>

10. Related party transactions

There were no related party transactions in the year.

11. Ultimate control

NBiB is controlled by the Trustees.

North Berwick in Bloom
Year ended 30 September 2024
Notes to the Financial Statement of Activities continued

12. Capital Commitments

There were no capital commitments.

13. Exceptional payments

There were no exceptional payments.