

**JOCK TAMSON'S GAIRDEN
SCOTTISH CHARITABLE INCORPORATED
ORGANISATION (SCIO)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

Charity No: SC050428

Recruitment and appointment of Trustees

All of the charity's trustees are appointed or reappointed by the members at our annual general meeting.

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 2025

Activities and Achievements

It has been a rollercoaster of a year for Jock Tamson's Gairden. The lows have included the wettest Spring in recent memory, onsite damage from wilful vandalism and gale force winds & funding uncertainty. But there have been plenty of highs - in spite of the weather and a shorter growing season, we grew high quality organic vegetables & flowers, we have risen to the challenge of repairing our damaged polytunnel and our application to the Lottery Community Fund was successful. All things to celebrate. There have been moments of complete joy – seeing the first signs of growth appear in the seed trays, feeling the low winter sun as it shines over the loch, the taste of fresh baked pizza from our new oven and the sense of achievement of walking eleven miles and crossing the Kiltwalk finish line together.

We have achieved so much during the year – and it all due to our people – our volunteers, trustees, staff and supporters who do so much to make this a fantastic place. Jock Tamson's Gairden is about people and community and we continue to ensure that individuals' and community wellbeing and connectedness is at the forefront of everything we do.

Volunteers

We have a pool of around 40 regular talented and committed volunteers (55% male and 45% female), of all ages and from a range of backgrounds. Their reasons for volunteering vary – for health reasons, to fill time, as a stepping stone to a new career, to use existing skills, learn something new or escape the stresses of home or work life. Volunteers describe having increased confidence, better physical strength, friendships and connections. For some it is a fresh start. For others, a simple way of using time productively and a reason to get out of the house. Whatever the reason – it is a choice – and people choose to do things they enjoy. So there is a pleasure and sense of achievement in volunteering at Jock Tamson's Gairden – even in the poorest of weather.

A number of our volunteers are accompanied by support workers and we are pleased to offer this safe and supportive environment for people with serious disabilities or support needs. The work of our regular volunteers is also supplemented by corporate groups who join us on an ad-hoc basis for team volunteering days.

Governance

Our trustees work hard behind the scenes to ensure that Jock Tamson's Gairden is run effectively, safely, legally and is financially solvent, and that trustees undertake their duties in compliance with Scottish charities legislation.

Work this year has included the creation of a risk register identifying key strategic & operational risks and mitigating actions. A section of the risk register is reviewed at each trustees' meeting and our first full review is now complete. We have created a business continuity plan, completed a register of assets and agreed a rolling programme of reviews of all policies. Safeguarding is a standing item at trustees' meetings.

An induction for new trustees has been completed and some of our Board have attended training by OSCR and EVOC on trustees' roles & responsibilities and on changes to the Scottish Charity Act.

Trustees and staff reviewed the organisation's strategic plan 2021-2024. Notable achievements were celebrated, learning identified and work is underway on the creation of our new 3 year strategic plan.

Staffing

Our part-time Community Gardener plays a vital role in supporting our manager, volunteers and partners with all activities in the Gairden and took additional responsibility over the summer months when our manager had to prioritise the writing of our Lottery funding application. We secured funding from the Scottish Government's Community Mental Health & Wellbeing Fund to employ a part-time wellbeing worker. This role has proved invaluable in working with people who lack confidence, have serious health issues or other support needs. Our worker provides gentle encouragement, practical help and reassurance that enables people to engage. Volunteers and their families report tremendous benefits of this approach.

Our staffing was increased during the growing months by the seasonal appointment of a grasscutter to fulfil a contract with Duddingston Kirk for grass and hedge cutting. We are delighted that feedback on this work was very positive and the kirk have renewed the contract for this year.

JOCK TAMSON'S GAIRDEN**TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2025****Activities and Achievements (continued)****Partnerships and collaboration**

Our regular user groups on site are U3A (University of the Third Age), Tiphereth and McMillan Cancer Support/Edinburgh Leisure. This year we bid farewell to Upmo, who had been with us since the creation of the Gairden, who moved to a new site in the city. We are looking forward to welcoming new user groups in the coming months and have agreed use of some space to Natural Mystics, a herbal & wellbeing enterprise. A recent initiative has been the introduction of a nominated trustee contact for each user group. We hope this will consolidate relationships with different groups on site and ensure that user groups know more about what is going on.

We have collaborated with other local charities and groups in providing short-term placements or taster volunteer sessions and continue to have an excellent relationship with the Community Payback Team. A new relationship has been formed with ESSE who link charities with local businesses. We continue to work closely with Edinburgh Community Food and Volunteer Edinburgh and during the year have strengthened our relationship with community police officers who have been supportive in addressing issues about security and safeguarding.

In collaboration with Dr Neil's Garden, we were successful in securing a new two-year award from the Lottery Community Fund which makes a significant contribution to our core costs. We are grateful for the ongoing support of Duddingston Kirk and were pleased to contribute to the Duddingston 900 celebrations.

Partnerships and collaborations remain a key part of our work. We are delighted that a wide range of organisations and groups want to engage with Jock Tamson's Gairden – and by working together we can increase the scope and benefits of what we do.

Activities and achievements

Last year's activities included a number of new initiatives and capital projects, on top of day-to-day work and maintenance. Jock's Kitchen, our new outdoor food prep area, was opened by the Lord Provost during a visit in the autumn. Pizzas, pancakes and curries have been made and enjoyed. Nothing like good food to bring folk together. A new herb garden has been designed and is under construction and we have made progress in improving and extending accessible paths in the Gairden. The poor Spring weather resulted in a shorter growing season and smaller harvest but we were able to run our weekly Greens to Go stall during the peak summer months and supply produce to Edinburgh Community Food.

Events & Promotion

We were delighted to welcome Monty Don and his production crew on a beautiful summer's day to film an episode which aired on BBC2 on one of the coldest January nights. Everyone agreed that Jock Tamson's Gairden was the star of the show! Traffic on our social media reached an all-time high and it was wonderful to see the warmth of comments that were posted by friends, supporters and complete strangers.

Throughout the year our manager made regular contributions to the "Soil Soul Society" podcast and we also featured in an episode of the Edinburgh Outdoors podcast.

Funding

Our successful Lottery application was a major achievement and makes a good contribution to our core costs, staff salaries and overheads for the next two years - but there is still a significant amount required each year.

Our major fundraising venture of 2024 was the Edinburgh Kiltwalk in September. A team of 20 Jock's Walkers took to the streets in one of Scotland's largest sponsored walks. In addition to raising funds, the day was an excellent teambuilder, helped us improve our fitness and was a lot of fun. Our Greens to Go stall provided valuable income, Jock's Festive Fancies before Christmas was another success and we are grateful to people who give private donations throughout the year or support us through the Edinburgh Community Lottery.

JOCK TAMSON'S GAIRDEN

TRUSTEES ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2025

Activities and Achievements (continued)

Going forward

Our new strategic plan will outline the organisation's objectives and priorities for the next three years and will direct our actions. Jock Tamson's Gairden is all about people and community, and it is fair to say that Edinburgh's people and communities face serious challenges in the coming year with the shrinkage of the public purse and access to services and support shrinking accordingly. Places like Jock Tamson's Gairden are needed now more than ever – places where people can contribute, share and thrive.

Thank you to everyone who has contributed in whatever way, large or small, to Jock Tamson's Gairden this year. Your support, contributions, hard work and creativity have created a special place that brings joy, peace and purpose to the lives of many people and to our wider community.

Trustees remuneration and expenses

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

Reserves

The charity made a surplus of £ 22,075- (2024 Deficit £ 7,315) . The reserves figure is £ 59,099 of which £ 43,380 are unrestricted funds.

Agreed by the trustees and signed on their behalf.



27-04-25

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JOCK TAMSON'S GAIRDEN
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JANUARY 2025

		Unrestricted	Restricted	Total	Total
		2025	2025	2025	2024
Income	Notes	£	£	£	£
Grants Received	2	90,000	26,480	116,480	67,642
Donations		12,899		12,899	12,552
Rent Received		2,366		2,366	2,886
Sales		2,030		2,030	2,281
Bank Interest		185		185	212
Sundry Income		612		612	-
		<u>108,092</u>	<u>26,480</u>	<u>134,572</u>	<u>85,573</u>
Expenditure					
Wages and salaries		37,275	10,762	48,037	41,918
Purchases		5,218	8,743	13,961	17,134
Grant - Dr Neils Garden		45,000		45,000	-
Volunteer expenses		610		610	387
Staff training		723		723	434
Travel expenses		624		624	674
Insurance		220		220	190
Advertising		99		99	54
Telephone		338		338	347
Heat and Light		143		143	-
Printing & stationery		410		410	271
Postage		16		16	20
Computer equipment & software		230		230	302
Subscriptions		150		150	35
Bank charges		73		73	68
Accountancy fees		675		675	600
Sundry expenses		558		558	281
Grant written off		-		-	3,985
		<u>92,362</u>	<u>19,505</u>	<u>111,867</u>	<u>92,888</u>
Total payments for charitable activities		<u>92,362</u>	<u>19,505</u>	<u>111,867</u>	<u>92,888</u>
Deficit of expenditure over Income		<u>15,730</u>	<u>6,975</u>	<u>22,705</u>	<u>(7,315)</u>
Balance brought forward at 1 February 2024		<u>27,650</u>	<u>8,744</u>	<u>36,394</u>	<u>43,709</u>
Balance carried forward at 31 January 2025		<u><u>43,380</u></u>	<u><u>15,719</u></u>	<u><u>59,099</u></u>	<u><u>36,394</u></u>

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**JOCK TAMSON'S GAIRDEN
BALANCE SHEET AT 31 JANUARY 2025**

	Notes	£	2025 £	£	2024 £
CURRENT ASSETS					
Debtors			-		-
Cash at Bank			85,374		37,736
			85,374		37,736
CURRENT LIABILITIES					
Sundry creditors		25,625		742	
Accrued expenses		650		600	
			26,275		1,342
NET CURRENT ASSETS			59,099		36,394
Represented by :					
Unrestricted funds			43,380		27,650
Restricted funds	5		15,719		8,744
			59,099		36,394

Agreed by the trustees and signed on their behalf.



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**JOCK TAMSON'S GAIRDEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2025**

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 2025 (cont'd)

2	GRANTS RECEIVED	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
	National Lottery Award	90,000		90,000	52,375
	Scotmid		-	-	250
	Edinburgh Guarantee Scheme			-	2,897
	EVOG (Scottish Government Community Mental Health Fund)			-	6,500
	Alpkit			-	250
	Total Rare Business			-	1,000
	Stafford			-	1,500
	Ten Villages			-	894
	Tree Council			-	476
	WTG Forsyth			-	1,500
	Edinburgh Community Fund Food for		500	500	
	Hubbub Foundation		6,000	6,000	
	Edinburgh Guarantee Scheme		2,000	2,000	
	Warburtonms		450	450	
	Edinburgh Communities Mental Health and Wellbeing Fund		14,280	14,280	
	Duddingston Kirk		3,250	3,250	
	TOTAL GRANTS	<u>90,000</u>	<u>26,480</u>	<u>116,480</u>	<u>67,642</u>

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.

JOCK TAMSON'S GAIRDEN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2025 (cont'd)

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 RESTRICTED FUNDS

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

JOCK TAMSON'S GAIRDEN

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

I report on the accounts of the charity for the year ended 31 January 2025 which are set out on pages 4 and 5.

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 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.

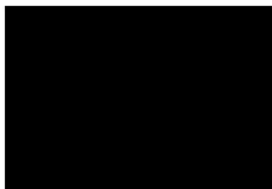
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 Regulationshave 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.



27/04/2025

