

**ERSKINE COMMUNITY ALLOTMENTS SCIO**

**SCOTTISH CHARITY NO – SC052678**

**Annual Report and Financial Statements**

**For the year ended 31 October 2024**

## **Trustees' Annual Report**

**For the year ended 31 October 2024**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 October 2024.

### **Reference and Administrative Information**

#### **Charity name**

Erskine Community Allotments SCIO

#### **Charity No.**

SC052678

#### **Address**

[REDACTED]

#### **Current Trustees**

[REDACTED]

#### **Resignations**

No resignations to report

#### **Appointments**

[REDACTED]

## **Structure, Governance and Management**

### **Constitution**

The Charity's status has changed to a Scottish Charitable Incorporated Organisation and was registered on 12 July 2023 moving it from its former Unincorporated Association status which was registered on 12 June 2016. The assets of Erskine Community Allotments Sc046634 were transferred to Erskine Community Allotments Sc052678 on registration. It has a two tier structure and as such, the trustees are also members of the Charity.

Prior to registration the Charity previously operated as Lamont Gardens, with the assets of Lamont Gardens transferred to the Erskine Community Allotments Sc046634 on registration.

### **Appointment of trustees**

The Board, which normally meets on the second Sunday of each month, are the Charity's trustees. Membership of the management committee is open to all members.

Trustees are elected at the annual general meeting by its Members which are held in November. There must be a minimum of four and a maximum of eight trustees on the Board

### **Objectives and Activities**

#### **Charitable purposes**

- a) The advancement of community development, through provision of and participation in community garden spaces in a sustainable and inclusive manner.
- b) the advancement of education of the general public in agriculture, horticulture, sustainable development and the protection and improvement of the natural environment through good environmental practices by encouraging and teaching a range of outdoor skills and pursuits, promoting the benefits of the natural environment and living more sustainably.
- c) to advance environmental improvement through the growing of food locally, leading to a reduction in carbon footprint, increased resilience, and opportunities for recycling organic and other materials and by promoting the benefits of and demonstrating a range of good environmental and horticultural practices such as organic growing, composting, and through reducing, re-using and recycling of resources



- d) To provide recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended by providing affordable allotment spaces, opportunities for people to grow their own food and to keep physically and socially active.

## **Activities**

The charity provides allotment plots for the cultivation and growing of fruit, vegetables and flowers based at the allotment site, to improve the conditions of life for members generally who have a need for such facilities to enhance their health and wellbeing.

During 2023 the members requested that the trustees apply for SCIO status in order to secure the allotment site. This request was carried out and application made.

The annual judging of the allotments continues as a bit of fun and enjoyment for the plot holders and 2 external independent judges carry out the judging for us. Plot Judging takes place in early August when the plots look good and full of vegetables, fruit and flowers. It has also meant a rise in better looking plots from the previous year.

Our Polycrub (Poly tunnel) still proves to be a massive asset to the Charity and has been well used. So much so that space is at a premium with more and more members wishing to use it to grow tomatoes, chillies aubergines and a fig tree.

With the move to SCIO status in July we were able to hold two Open Days one on 2 September 2023 and one on 7 September 2024. We normally hold this in early September to ensure that we have some surplus produce that we can sell in our main fundraising of the year. 2023 year saw the charity start to recover after covid and the recovery continued into the 2024 Open Day. Any surplus fresh fruit and vegetables after the open day are distributed to groups who support those in need.

## **Achievements and Performance**

In late 2023 the members requested that we apply for a Community Asset Transfer for the allotment site and an adjacent piece of ground to come under ownership of the allotment site to ensure the security of the charity as we move forward. This request was carried out and application was made to Renfrewshire Council and our application for Community Asset Transfer approval was granted in January 2024 to proceed with the transfer of ownership.



Demand for allotment plots still remains very high. The popularity in food growing is still growing and is encouraging you families now wanting to take part. Our waiting continues to grow.

The group is still involved with the Renfrewshire Growing Grounds Forum where similar growing groups gather every 3 months to exchange ideas and take part in Renfrewshire's Food Growing Strategy for the Scottish Government. Still no face to face meetings, things are still not back to normal with the Forum and still only meet via zoom meetings. It is good to catch up, but it just feels strange not meeting up face to face.

We continue to fundraise through our seed scheme where members compile their order for seeds and we compile one main order through a seed catalogue from which we earn a discount on the purchases and this in turn helps to boost our funds.

The Community Payback Scheme continues to support us whenever they can to help us if they have supervising staff available to carry out the work requested.

### **Financial review**

Our main source of funding is fees which are charged to plot holders for membership. Fees still remain the same at £20 for full plot and £10 for a half plot and there is no indication that these will rise in the near future.

We presently do not have a Treasurer and our Secretary has stepped in to carry out these duties and were checked by myself (as Chairperson) and passed to our auditor for verification. We will continue with our Secretary as acting Treasurer and I as Chairperson looking after the financial arrangements until our AGM in November 2025 until a new Treasurer can be appointed.

### **Reserves policy**

The trustees' policy is to retain £500 in order to meet commitments and to cover any unexpected expenditure. The trustees believe that this is an acceptable range but will continue to monitor the position.

### **Plans for future period**

Continuation with the Community Asset Transfer buy out will continue in 2025 between our solicitors and the Council's legal services, hopefully with the completion of the transfer finalising by mid June.

Once the Community Asset Transfer is completed we hope to start fundraising and applying for grants to start work on what will be the extension to the allotments and

build 24 raised starter beds to enable us to bring in another 24 members to join us in growing food.

We received funding late October 2024 to enable us to upgrade one of the plots with two large raised beds which is going to be offered free of charge to either early learning centres, schools or if possible to people suffering from Dementia groups. Depending on weather conditions this will be completed early 2025.

We have been asked to twin up with an early learning group and primary school with both visits and assistance when they start their own gardens.

We are all looking forward to the new challenges next year.

We will be scheduling dates in 2025 for:

Our Annual Plot Judging - August

Annual Open Day – September

Seed Scheme – September

Signed:

Print Name

Position: Chairperson



## Independent examiner's report on the accounts

v2

**Report to the  
trustees/members of**

Charity name

ERSKINE COMMUNITY ALLOTMENTS SCIO

SC052678

**On the accounts of the  
charity for the period**

Period start date

Day

Month

Year

to

Period end date

Day

Month

Year

01

11

2023

31

10

2024

**Set out on pages**

6

(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. 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 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 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\*]

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 9 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.

Signed:

Name:

Date: 23/6/2025

**Relevant professional  
qualification(s) or body  
(if any):**

Address:

## 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





Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	12	07	2023		31	10
						2024

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	6,829	-	-	-	6,829	-
Legacies	-	-	-	-	-	-
Grants	-	3,881	-	-	3,881	-
Receipts from fundraising activities	2,436	-	-	-	2,436	-
Gross trading receipts	1,020	-	-	-	1,020	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities: Fees	860	-	-	-	860	-
Repayment of overpayment to Account by	17	-	-	-	17	-
<b>A1 Sub total</b>	<b>11,162</b>	<b>3,881</b>	<b>-</b>	<b>-</b>	<b>15,043</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>11,162</b>	<b>3,881</b>	<b>-</b>	<b>-</b>	<b>15,043</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	76	-	-	-	76	-
Gross trading payments	1,020	-	-	-	1,020	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs : Planning Application	500	-	-	-	500	-
Other: Admin/Insurance/SAGS/NALGS	579	-	-	-	578	-
Grounds Conv. & General Expenses	514	-	-	-	514	-
<b>A3 Sub total</b>	<b>2,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,688</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,688</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>8,474</b>	<b>3,881</b>	<b>-</b>	<b>-</b>	<b>12,345</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>8,474</b>	<b>3,881</b>	<b>-</b>	<b>-</b>	<b>12,345</b>	<b>-</b>

### Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	-	-	-	-	-	-
	Surplus / (deficit) shown on receipts and payments account	8,474	3,981	-	-	12,345	-
						12,355	
						-	
	Cash and bank balances at end of year	8,474	3,981	-	-	12,355	-
(Agree balances with receipts and payments account(s))							

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			-	-
			-	-
			-	-
			-	-
			-	-
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Assets transferred from SC046834	transferred assets	-	11,650	
	comprising those below	Restricted			
	Compost Toilet	Restricted			
	Benches	Restricted			
	Polycrub	Restricted			
	Shredder	Restricted			
	Fixtures and Fittings	Unrestricted			
		Total	-	11,650	

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			-	-
		Total	-	

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees  
on behalf of all the trustees

**Signature\***

Print Name \_\_\_\_\_

Date of approval

		Eileen Elder	25/5/25
		Rosemary Scott	25/5/25

\* Please note - OSCR will accept digital or typed signatures

\* Please note - OSCR will accept digital or typed signatures

\* Please note the figure showed incorrect £12345 should have read as £12355 as in total of column current period.



**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

Grant funds are for a Restricted Funds project which had to be postponed due to the weather and flooding and will be recommence in 2024/2025 year for the building of an outdoor classroom area of raised beds for use to teach early learning growing classes

[illegible]

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	-
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	-
--	---

	Number of trustees	£
		-

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
S				-

Erskine Community Allotments merged with all assets being transferred to Erskine Community Allotments SCIO on 29th February 2024



## Additional analysis (1)

### Analysis of receipts and payments

#### 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Ersine Community Allotments Bnk & Cash	6,722	-	-	-	6,722	-
Anonymous Donation	50	-	-	-	50	-
Paisley Walking Group	53	-	-	-	53	-
Donation from Members	5	-	-	-	5	-
<b>Total</b>	<b>6,830</b>				<b>6,830</b>	
	reference	#VALUE!	#VALUE!	#VALUE!	reference	#VALUE!

#### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Renfrewshire Council	-	3,882	3,882	-
			-	
			-	
			-	
<b>Total</b>		<b>3,882</b>	<b>3,882</b>	
	#VALUE!	reference	reference	-

#### 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Open Day 2023	1,307	-	-	-	1,307	-
Open Day 2024 + a chq payment S Goodwin	958	-	-	-	958	-
Donation of Excess Seed Money	16	-	-	-	16	-
Seed Order Discount	155	-	-	-	155	-
Seed Order	1,020	-	-	-	1,020	#NAME?
repaid overpayments of purchase	17	-	-	-	17	-
Membership Fees	860	-	-	-	860	-
<b>Total</b>	<b>4,333</b>				<b>4,333</b>	<b>#NAME?</b>
	reference error	#VALUE!	#VALUE!	#VALUE!	reference error	#NAME?

#### 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Kings Seeds for Seed Order	1,020	-	-	-	1,020	-
SAGS Membership	42	-	-	-	42	-
NALGS Membership	126	-	-	-	126	-
Insurance	184	-	-	-	184	-
Administration	227	-	-	-	227	-
Ground Convenor Expenses	476	-	-	-	476	-
General Expenses	38	-	-	-	38	-
Fundraising Expenses	76	-	-	-	76	-
Planning Application	500	-	-	-	500	-
<b>Total</b>	<b>2,689</b>				<b>2,689</b>	

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	6,829	-	-	-	6,829	-
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	2,436	-	-	-	2,436	-
Gross trading receipts	1,020	-	-	-	1,020	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	877	-	-	-	877	-
<b>Sub total</b>	<b>11,162</b>	-	-	-	<b>11,162</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	-
<b>Total receipts</b>	<b>11,162</b>	-	-	-	<b>11,162</b>	-
<b>Payments</b>						
Expenses for fundraising activities	76	-	-	-	76	-
Gross trading payments	1,020	-	-	-	1,020	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	992	-	-	-	992	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Planning Application Fees	500	-	-	-	500	-
<b>Sub total</b>	<b>2,588</b>	-	-	-	<b>2,588</b>	-
<b>Payments relating to asset and investment movements</b>					cross ref error	
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	-
<b>Total payments</b>	<b>2,588</b>	-	-	-	<b>2,588</b>	-
<b>Net receipts / (payments)</b>					cross ref error	
<b>Net receipts / (payments)</b>	<b>11,162</b>	-	-	-	<b>11,162</b>	-
<b>Transfers to / (from) funds</b>						
<b>Transfers to / (from) funds</b>	<b>-</b>	-	-	-	<b>-</b>	-
<b>Surplus / (deficit) for year</b>	<b>8,574</b>	-	-	-	<b>8,574</b>	-
					cross ref error	

## Nature and purpose of funds

To continue to annual running costs and fundraising to make improvements to the allotments to increase the capacity of spaces to offer to other residents of the community nurseries and schools in an established growing space.



## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Educational Plot for Nurseries or Schools</b>						
<b>Receipts</b>						
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Grants	3,881	-	-	-	3,881	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
<b>Sub total</b>	<b>3,881</b>	-	-	-	<b>3,881</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	-	-	-	-	-
<b>Total receipts</b>	<b>3,881</b>	-	-	-	<b>3,881</b>	-
<b>Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	-	-	-	-	-
<b>Total payments</b>	<b>-</b>	-	-	-	-	-
<b>Net receipts / (payments)</b>	<b>3,881</b>	-	-	-	<b>3,881</b>	-
<b>Transfers to / (from) funds</b>	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	<b>3,881</b>	-	-	-	<b>3,881</b>	-

## Nature and purpose of funds

These funds were awarded to us to transform an unused area of ground to build raised beds to enable us to establish an education plot suitable for either nursery or primary school children to use as an outdoor classroom. The funds were awarded at the tail end of the financial year 2024 and due to weather conditions has not started yet but will be started once the weather improves probably in February 2025.