APPENDIX 1

OSCR
Scottish Charity Regulator

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	Feb	2025	To	31	Jan	2026

Reference and administration details

Charity name	Stromness Community Garden
Other names charity is known by	
Registered charity number	**SCO43754**
Charity's principal address	5 Ness Road
	Stromness
	Orkney

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Peter Long	Chair		
2	Iolo Jones	Secretary	Elected 23/02/25	
3	Fran Bodley-Scott	Treasurer		
4	Francesca Perotti		Elected 23/02/25	
5	Ryan Golden		Elected 23/02/25	
6	Elizabeth Heatley		Elected 15/02/26	
7	Kristina Burke		Elected 150/2/26	
8	Caren Adams		Elected 15/02/26	
9				
10				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Thibault Gras	Resigned 15/02/26
Jeanie Molyneux	Resigned 31/07/25
Mary Scott	Resigned 15/02/26

APPENDIX 1

Structure, governance and management

Type of governing document	Stromness Community Garden (SCG) is a Scottish Charitable Incorporated Organisation (SCIO), OSCR Charity Number: SC043754. Charitable status was granted by OSCR on 1 Feb 2013. It is governed by its constitution which was adopted on 27 Oct 2012.
Trustee recruitment and appointment	At each AGM, all sitting trustees, who must be members, must retire from office but may then stand for re-election unless they have served on the board for a period of 5 years, in which case they shall not be eligible for re-election until a further year has elapsed. The number of charity trustees on the Board must be a minimum of 5 and a maximum of 9. The Board may at any time appoint any member to be a charity trustee. It may also appoint a non-member to be a charity trustee on the basis that he/she has been nominated by a body which the organisation has close contact in the course of its activities or on the basis that he/she has specialist experience and/or skills which could be of assistance to the board. No more than one non-member may serve as a charity trustee at any given time.

Objectives and activities

Charitable purposes	The advancement of: • **community development** through provision of and participation in community garden spaces in a sustainable and inclusive manner; • **health** by supporting and encouraging the growing of food locally; • **education** by supporting, encouraging and seeking to improve gardening of all kinds in Stromness and the surrounding area through the provision of community garden spaces; • **environmental improvement** through the growing of food locally, leading to a reduction in carbon footprint, increase resilience, and opportunities for recycling organic and other materials .
Summary of the main activities in relation to these objects	• Provision of growing spaces to members in a variety of sizes both outdoor and within a polytunnel, and including accessible raised beds; • Providing the wider community in Stromness with access to locally grown food through the cultivation of bulk crops on community plots; sharing produce through pick-your-own, Shopping Week market stall, and Greener Orkney Community Fridge; and supporting incredible Edible Stromness in cultivating growing spaces in the town. • Fund raising to enable maintenance and replacement of long term assets including water-collection systems, storage sheds, garden tools and the polytunnel; and to replenish vegetable and fruit crops with seeds and plants. • Providing composting facilities and encouraging the use of waste and recycled materials in the garden wherever possible. • Collaborating with Greener Orkney and Incredible Edible Stromness to reduce the environmental impact of the local food economy through the purchase, distribution and cultivation of planters in public spaces in Stromness, and the purchase and utilisation of an electric cargo bike.

Achievements and performance

Summary of the main achievements of the charity during the financial period

Provision of growing spaces:

- There is continuing demand for growing spaces. Three new members joined in this financial year. However, space for new plots is limited.
- The Trustees continue to explore the possibility of erecting a second polytunnel in the community gardens.

Sharing locally grown food:

- Community bed produce e.g. garlic, potatoes, fruit, other vegetables were harvested and made available to the wider community via the Shopping Week stall in July.
- In partnership with Incredible Edible Stromness, a grant for £126.93 was used to purchase and cultivate additional wooden planters that have been placed around the town to provide additional growing space for flowers and veg.

Fund raising:

- The annual Shopping Week stall raised £346 gross, nearly double the amount raised in the previous year.
- We held a Film Night event in September, supported by the H&I Climate Hub, which raised £259 gross
- In May 2025, SCG Chairman gave an interview to GrowGreen Scotland. The fee for the article was £200. (An invoice was raised but had not yet been paid at year-end). The article was published on the Tunnel Tales website: https://getgrowingscotland.org/stromness-tunnel-tale/.

Maintenance and replacement of assets:

- The major project for this financial year was the replacement of the polythene skin on the polytunnel, which cost £824
- We added Personal Accident insurance to our insurance policy early in the year to ensure members were adequately insured for activities they do around the site e.g. in maintaining the polytunnel.

Reducing the environmental impact of locally grown food:

- The purpose of the Film Night fundraising event was to raise awareness within our membership and also the wider community about how to reduce the environmental impact of the food we grow
- The new trailer purchased by the eBike project increases the load carrying capacity of the eBike, enabling spent coffee grounds to be collected from local coffee shops and transported to the allotment gardens for composting - reducing waste in the community using low carbon emission transportation.

Financial review

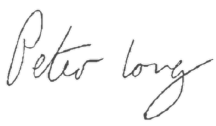
Brief statement of the charity's policy on reserves	The SCG policy is to remain in credit. We wish to hold reserves for the replacement of key infrastructure (polytunnel roof). We wish to meet external funders' criteria for own contributions, where appropriate, to allow new activities / facilities.
Details of any deficit	There were no deficits in this financial year. At year end, the charity remains in surplus. With unrestricted funds brought forward, the charity ended the year with £6,822 unrestricted funds in the bank, an increase of £699 over the previous year. Grants for specific projects (OIC Planters project, and SCG Film Night) were spent in full. The eBike project purchased a trailer to improve the load-carrying capability of the eBike. After additional costs of over-winter storage for the eBike, the eBike project restricted funds carried forward at the year end were £6,682
Donated facilities and services (if any)	

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) ***OSCR will accept digital or typed signatures***		
Full name(s)	PETER LONG	
Position (e.g. Chair)	Chair	
Date	27th October 2026	

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts V2

Report to the trustees/members of

Charity name
Stromness Community Garden

Registered charity number

SC

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	02	2025	**to**	31	01	2026

Set out on pages

1 to 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 (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

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: C Butterfield **Date:** 28/10/26

Name: Caroline Butterfield ACA

Relevant professional qualification(s) or body (if any): Chartered Accountant

Address:

Bring Deeps
Orphir
Orkney KW17 2RE

APPENDIX 2

Enter charity name below

Stromness Community Garden

Enter SC No. below

SC043764

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	01	Feb	2025		31	Jan	2026

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 £
A1 Receipts						
Donations	108				108	77
Legacies					-	-
Grants		277			277	14,560
Receipts from fundraising activities	605				605	1,903
Gross trading receipts	-				-	-
Bank interest	170				170	206
Rents from land & buildings					-	-
Gross receipts from other charitable activities	1,017				1,017	1,049
					-	-
A1 Sub total	1,900	277	-	-	2,177	17,795
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets		-			-	-
Proceeds from sale of investments		-			-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	1,900	277	-	-	2,177	17,795
A3 Payments						
Expenses for fundraising activities	10				10	21
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	1,152	302			1,454	817
Grants and donations	-				-	-
Governance costs:					-	-
Audit / independent examination	-				-	-
AGM	39				39	35
Legal costs	-				-	-
Other	-				-	-
					-	-
A3 Sub total	1,201	302	-	-	1,503	873
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	455			455	7,665
Purchase of investments	-	-			-	-
A4 Sub total	-	455	-	-	455	7,665
Total payments	1,201	757	-	-	1,958	8,538
Net receipts / (payments)	699	(480)	-	-	219	9,257
A5 Transfers to / (from) funds	-	-			-	
Surplus / (deficit) for year	699	(480)	-	-	219	9,257

Stromness Community Garden **SC043764**

Section B Statement of balances

B1 Cash funds

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 £
	Cash and bank balances at start of year	6,123	7,162			13,285	4,028
	Surplus / (deficit) shown on receipts and payments account	699	(480)			219	9,257
						-	-
						-	-
	Cash and bank balances at end of year	6,822	6,682	-	-	13,504	13,285
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

B2 Investments

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

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Polytunnel and gardening equipment	unrestricted	4,996	n/a	4,996
Groundworks to site on 10year lease	restricted	8,576	n/a	8,576
e-bike and accessories	restricted	7,640	n/a	7,185
Accounts receivable	unrestricted	200	n/a	43
Mower	unrestricted	480	n/a	480
	Total	21,892	-	21,280

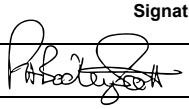
B4 Liabilities

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

B5 Contingent liabilities

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

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

Signature	Print Name	Date of approval
	F H Bodley-Scott	22-09-26

Stromness Community Garden **SC043764**

Section C Notes to the Accounts

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

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

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)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£
Reimbursement of e-bike trailer, materials and administrative costs incurred on behalf of Stromness Community Garden	3	745

C5 Transactions with trustees and connected persons

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

C6 Other information

Stromness Community Garden SC043764

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 £
Donations from Honesty Box	55				55	55
Other donations	53				53	22
					-	-
					-	-
Total	108	-	-	-	108	77
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Cycle Uke-bike project					-	14,347
Orkney Islands Council Incredible Edibles		127			127	213
H&I Climate hub - Film night		150			150	
					-	
Total	-	277			277	14,560
	-	-			-	-

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 £
Membership fees/plot rent	983				983	991
Income from seed purchase	34				34	58
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	1,017	-	-	-	1,017	1,049
	-	-	-	-	-	-

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 £
Materials	920				920	476
Insurance	138				138	101
Site rental	12				12	12
Housing e-bike		25			25	
Other administrative costs	75				75	15
Planters for Incredible Edibles		127			127	213
Film night	7	150			157	-
					-	-
Total	1,152	302	-	-	1,454	817
	-	-	-	-	-	-

SC043764

Additional analysis (2)

5 Breakdown of unrestricted funds

	General fund	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
Receipts						
Donations	108				108	77
Legacies					-	-
Grants	-				-	-
Receipts from fundraising activities:					-	-
Shopping week	346				346	174
Blue Door	-				-	1,729
Film night	259				259	-
Gross trading receipts					-	-
Income from investments other than land and buildings	170				170	206
Rents from land & buildings					-	-
Gross receipts from other charitable activities	1,017				1,017	1,049
Sub total	1,900	-	-	-	1,900	3,235
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	1,900	-	-	-	1,900	3,235
					-	
Payments						
Expenses for fundraising activities	10				10	21
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	1,152				1,152	604
Grants and donations	-				-	-
Governance costs:					-	-
Audit / independent examination	-				-	-
AGM	39				39	35
Legal costs	-				-	-
					-	-
					-	-
Sub total	1,201	-	-	-	1,201	660
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets - mower					-	480
Purchase of investments					-	-
Sub total	-	-	-	-	-	480
					-	
Total payments	1,201	-	-	-	1,201	1,140
					-	
Net receipts / (payments)	699	-	-	-	699	2,095
Transfers to / (from) funds	-				-	-
Surplus / (deficit) for year	699	-	-	-	699	2,095
					-	

Nature and purpose of funds

Stromness Community Garden **SC043764**

Additional analysis (3)

6 Breakdown of restricted funds

	e-bike project	Incredible Edible planters	Film night	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants		127	150		277	14,560
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					-	-
Sub total	-	127	150	-	277	14,560
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	127	150	-	277	14,560
					-	
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	25	127	150		302	213
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	25	127	150	-	302	213
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets	455	-	-		455	7,185
Purchase of investments	-	-	-		-	-
Sub total	455	-	-	-	455	7,185
					-	
Total payments	480	127	150	-	757	7,398
					-	
Net receipts / (payments)	(480)	-	-	-	(480)	7,162
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(480)	-	-	-	(480)	7,162
					-	

Nature and purpose of funds

The e-bike fund relates to a grant received from Cycle UK for the purchase and maintenance of two e-bikes, of which one only had been purchased by year end. A trailer was added during the current year.
The Incredible Edibles Planters fund relates to a grant received from Orkney Islands Council for purchase of planters which have been installed outside the library and community centre.
The film night project relates to a grant received from H&I Climate Hub for holding a film night.