Company registration number: SC299227
Charity registration number: SC037429

Trellis Scotland

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2026

Morris & Young
Chartered Accountants
6 Atholl Crescent
PERTH
PH1 5JN

Trellis Scotland

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Trellis Scotland

Reference and Administrative Details

Trustees	Sir Andrew Cubie, Chairperson Charles Carnegie, Treasurer Colin Stirling Mike Buckley-Jones Peter Norman Sinclair Stan Green Jim Jermyn George Gilchrist Alastair Hugh Simmons
Secretary	Fiona Thackeray
Chief Executive Officer	Fiona Thackeray
Charity Registration Number	SC037429
Company Registration Number	SC299227
	The charity is incorporated in Scotland.
Registered Office	Unit 8 Perth Business Centre 28 Glasgow Road PERTH PH2 0NX
Independent Examiner	Morris & Young Chartered Accountants 6 Atholl Crescent PERTH PH1 5JN

Trellis Scotland

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2026.

Structure, Governance and Management

Trellis Scotland is a charitable company limited by guarantee. It was incorporated on 20th March 2006 and its activities are governed by its Memorandum and Articles of Association.

A Board of Directors (the charity trustees) has overall responsibility for the affairs of Trellis Scotland (also referred to as 'Trellis' in these financial statements). The Directors are elected by the membership at the AGM and serve for a term of 1 year after which they are eligible to stand for re-election.

The Trustees recognise the importance of good governance and regularly review the Charity's governance arrangements to ensure they remain appropriate to the Charity's size, activities and objectives. The Board seeks to follow good governance practices and to maintain effective oversight of the Charity's operations and strategic direction.

The day-to-day management of Trellis is carried out by the Chief Executive Officer who is supported by a small team who deliver its services.

The remuneration of key management personnel and all staff is discussed and agreed by the trustees.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Sir Andrew Cubie, Chairperson
	Charles Carnegie, Treasurer
	Colin Stirling
	Mike Buckley-Jones
	Peter Norman Sinclair
	Stan Green
	Jim Jermyn
	George Gilchrist
	Alastair Hugh Simmons (appointed 13 March 2026)
	Linda Rose Treliving (resigned 2 February 2026)
	Samantha Cochrane (appointed 31 October 2025 and resigned 31 March 2026)
Secretary:	Fiona Thackeray
Chief Executive Officer:	Fiona Thackeray

Trellis Scotland

Trustees' Report

Objectives and Activities

The overall objective of Trellis is to promote the education, health and welfare of people who are disabled or have other condition of need for example, those facing drug and alcohol addictions, acquired brain injuries, homelessness and related problems or children with support needs due to mental and physical health problems.

In furtherance of this object, Trellis's key activities are:

- To provide networking and development support, including the provision of advice, information and training, to existing therapeutic gardening projects;
- To raise awareness of the work of, and encourage and foster the creation of new therapeutic gardening projects including the promotion of best practice and research;
- Work in partnership with local communities, groups, projects, Government and other agencies to achieve the above.

Vision: Excellent therapeutic horticulture and its benefits are available to all.

Mission: To help people who need it most to improve their health and wellbeing through gardening, plants and nature connection.

Achievements and performance

This is a landmark year as we celebrate 20 years of Trellis. Though we set out, as every year with big ambitions but modest expectations, we found every season had surprises in store, culminating in some incredible results for the special people who participate in our therapeutic programmes. In recent pilot work we ran at 2 GP practices, patients attending the Trellis therapeutic gardening programme reduced their need for GP visits by 67% on average in the 3 months following the programme, compared with the 3 months before they began participating. This headline statistic is quite a staggering illustration of the impact therapeutic gardening can have. We are indebted to our supporters and donors whose efforts and generosity make change like this possible - we couldn't do it without them.

The Edinburgh Floral Clock marking Trellis' 20 year anniversary

It is an incredible honour to see the work of Trellis commemorated in the world-famous floral clock in Edinburgh. This unique and sparkling work of horticultural genius dates from 1903 and is created through the skilled planting and tending of 35,000 plants including geraniums and sempervivums in a design that not only provides accurate timekeeping for visitors passing by on their way to catch a train at Waverley station, but beautifully represents our logo design and the tagline, Gardening for Wellbeing. The clock design also embodies the feelgood elements of gardening, that same feelgood power we and practitioners across Scotland harness every day in our work to help thousands of people to improve their wellbeing. We are sincerely grateful to the gardeners of Edinburgh City Council Parks Team and Mr David Dorward for their dedicated work to create this phenomenon and bring our work to a wider audience. We're indebted too, to our chair, Sir Andrew Cubie, for so kindly hosting the launch event.

The Practitioner Qualification, a PDA in Professional Practice in Therapeutic Horticulture

The practitioner qualification that we've been developing in collaboration with two Scottish colleges reached significant milestones including passing the formal Qualifications Scotland vetting process as a nationally recognised course. The Professional Development Award (PDA) in Developing Professional Practice in Therapeutic Horticulture (SCQF level 7-8) is eligible for grant funding and, being accredited by the national qualifications authority will mean it can be widely recognised among employers. Our teaching partners are internationally respected educational institutions: a top-ranked Scottish university (in top 1/3 of global rankings) and a highly rated college (#1 of 17 colleges for HE Full-Time learners and 2nd for FE F-T learners). In turn, this will enable maximum access to study for people from all walks of life from career changers to others getting back on track after illness or time out of the workplace or education. We expect the course to open for registration in the winter.

The UK Professional body for the sector - the ASTH

Work to develop the UK professional body for therapeutic horticulture, the Association for Social and Therapeutic Horticulture (ASTH) continued at a good pace, despite pressure from competing priorities on all sides. We concluded work on the final draft of Practitioner competences and the Routes to Registration, with approval from the ASTH Forum members and began creating the policy and procedural documents needed to launch the registration process as a pilot. Work on crafting the first application documents and pathways has begun too and discussions at our regular Forum meetings have been very productive and helped refine all these materials towards the best possible version of each. Since we formally launched this endeavour back in 2021 we've been joined by a partner charity, Thrive, and some very talented volunteers, and the work is a collaboration with all of us inching towards finally launching the register, hopefully in the next 18 months or so.

Training for learners at every level

Over the year we developed an exciting range of new training courses and information resources to equip practitioners with the understanding and skills to help more people enjoy the profound health benefits of being in gardens and connecting with nature. We're developing new courses all the time to keep pace with the professional needs of practitioners and help them face the daily challenges of their work with clear frameworks and evidenced-based learning under their belts. The comprehensive suite of training courses we now offer allows everyone, whether new to the sector or more experienced practitioners alike to build their skills and confidence, from beginner level up.

Value for money

Trellis runs on a modest budget providing excellent value for money. Our support services cost a little over £15 per person to run.

Despite this excellent cost to benefit ratio, raising funding to develop and continue these services takes a huge amount of our time and energies still. Staff and board teams have agreed on the need to reshape our funding matrix towards a more sustainable mix that includes more individual donors and income generation, and away from majority reliance on trusts, foundations and government sources. To this end, we're working with a dedicated and growing band of supporters who see the benefits and transformative potential of therapeutic gardening and whose energies, ideas and donations are helping us move mountains, or at least entire compost heaps.

East Lothian GP practice pilot focused on depression & anxiety

Working in partnership with two GP teams in East Lothian we developed a plan to run TH sessions on site for patients with depression & anxiety, referred by the doctors and Link Workers. We successfully raised funding for one year of this innovative programme which began in autumn 2025. As well as helping patients recover from and manage depression and anxiety symptoms, we documented the process and findings from this pilot so we might share the learning with other health centres who want to develop similar programmes for patients. This is a significant step towards systemic change in our healthcare system bringing preventative approaches and a bridge to wider adoption of therapeutic horticulture programme models across the country. We're fundraising to continue and expand this work, in line with our new strategy which aims to make TH a mainstream option in primary care and other sectors across the country.

Perthshire Community Mental Health programme

We continued to work in Perth with the Salvation Army Lifehouse group, and the Alzheimer's Scotland Brain Health unit and began to shape new work with residents of the Letham neighbourhood recruited via a community centre group. Funded by a Communities Mental Health and Wellbeing grant it has been a huge adventure helping these groups start their own tailored growing activities. Meanwhile in Ayrshire, we've been working with The Monday Men, who are dealing with early-onset dementia, some rural groups living in very isolated conditions, as well as groups living with cancer. The mental health benefits and other impacts of our sessions with all these groups have been profound and wide reaching - incredibly rewarding and encouraging for everyone involved.

Trellis Scotland

Trustees' Report

Training & Good Practice Sharing

- Learning: we helped hundreds of people gain new skills and confidence at our training and good practice events, welcomed over 100 people to the annual conference, rated exceptional by a huge proportion of delegates featured a highly inspiring mix of workshops and presentations including one of propagation by patron Brian Cunningham of BBC's The Beechgrove Garden.
- Through a year-round programme of networking and good practice events, many more people came together to connect and learn from peers in the field.
  The Information Service and Fieldwork team helped hundreds of enquirers get on the right track with the information and in-depth support they need to develop their programmes to their full potential. The new resources this team created included new videos for the much visited and consulted Trellis YouTube Library.
- World Therapeutic Horticulture Day on 18th May reached new heights of global connectivity and our accompanying international Seminar Series shared recent research and local insights with practitioners from all over the world. A milestone is in sight as we counted 48 countries taking part this year.
- We were invited to give lectures for students at the University of Bologna, University of Edinburgh and the Swedish University of Agricultural Sciences as well as for other audiences here in Scotland. Our lectures reached a growing audience of hundreds.
- The podcasting world keeps growing and brought an invitation to feature in another series, this time broadcasting from Ireland - CEO Fiona Thackeray was interviewed for *The Premier Gardening Show* and spoke about the powerful work being done by projects in our 500-strong network across Scotland and the UK.
- The Floral Clock launch brought coverage of therapeutic gardening and Trellis' work in many outlets including local and national press and radio stations. We're indebted to Sallie Bale and Linsay Brown for their help in raising awareness via this unique event.

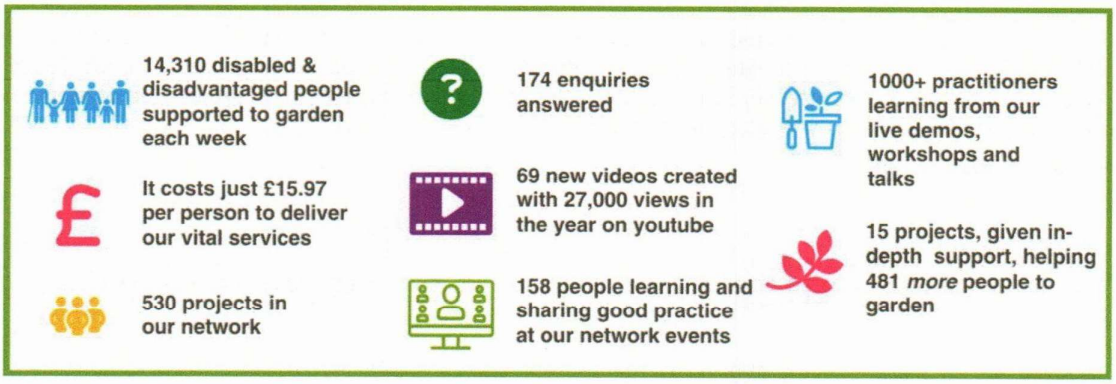
Plans for the year ahead

We plan to:

- Launch our PDA practitioner qualification and open for the first intake of student matriculations.
- Expand our in-house training courses including foundational learning and a programme of Continuing Professional Development resources for practitioners and new entrants to the field.
- Bring the Professional Body, the ASTH several steps closer to its pilot registration phase with fully fleshed out governance framework and functional committees.
- Expand our TH Essentials training courses with some vital and exciting new subjects that we know practitioners and trainees value. Similarly, further develop the Professional Learning Seminars series to keep pace with professional needs of practitioners and trainees.
- Expand and continue the frontline programmes we run in Ayrshire, the Lothians and Perthshire as well as capturing and sharing the learning that arises from these.
- Launch a *Growing Wellbeing* template programme, capturing learning to enable a critical mass of start-up TH initiatives, backed by support that ensures sustainable success on a nationwide scale.

- Begin to spread the uptake of TH programmes as a mainstream option through working with health, care and education professionals across the country.
- Share the Trellis *Growing Circles and Friends* programmes with wider audiences to build a strong supporter base for TH.
- Raise awareness of the power and potential of therapeutic horticulture both to help people look after their own health and to transform and relieve strain on health and care systems nationwide.

Bringing these plans to fruition will demand creativity and flexibility in addition to increased income which won't be easy in an ever-changing fundraising landscape that is ferociously competitive. We're developing new strategies to increase income generation and find supporters who want to be partners in helping people change their lives through gardening. There is so much we can do with our amazing supporter team, and even more if we manage to establish a sustainable funding base. We would like to express special thanks for support during the year to Ailsa Lo and Alan Black, The Gannochy Trust, the People's Postcode Trust, The National Lottery Community Fund, the Agnes Hunter Trust, Scotland's Gardens Scheme, R P Milroy Charitable Trust, Scottish Government, Alexander Moncur Trust, The Stafford Trust and The Health and Social Care Alliance Scotland.



Financial Review

Income for the year was £229,506 (2025: £207,671), principally from grants, with smaller contributions from donations and income from charitable activities. Expenditure amounted to £237,921 (2025: £224,671), resulting in a deficit for the year of £8,415 (2025: £17,000 deficit). This was funded from reserves brought forward, leaving total funds at 31 March 2026 of £113,108 (2025: £121,523).

Of the total funds held, £28,016 (2025: £48,259) represents restricted funds that will be applied in accordance with donors' wishes, and £85,092 (2025: £73,264) represents unrestricted funds available at the Trustees' discretion. During the year, the Trustees designated £70,000 of unrestricted funds as a contingency reserve to contribute towards the costs of an orderly wind-up should the charity cease operations or experience a significant loss of funding (see Note 17).

The Trustees have reviewed the charity's reserves policy in light of changes to its funding environment, including a reduction in Scottish Government funding. The revised policy is to maintain reserves sufficient to meet the charity's major liabilities and between one and six months' operating costs. The Trustees consider this level of reserves sufficient to provide time to secure alternative funding or, if necessary, to wind up the charity in an orderly manner with minimal disruption to beneficiaries and funders. Major liabilities include redundancy costs and other contractual commitments, which are currently estimated at approximately £70,000.

Free reserves comprise unrestricted funds excluding designated funds and tangible fixed assets that are not readily available for expenditure. At 31 March 2026, free reserves amounted to £14,465 (2025: £72,329). The reason for the fall in free reserves this year is the designation of £70,000 of unrestricted funds as a contingency reserve, as mentioned above.

Financial instruments

Objectives and policies

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

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate its exposure to major risks including arrangements to review the risks on a regular basis.

Cash flow risk

The trustees have retained sufficient cash resources to meet the immediate requirements of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity therefore has no significant concentration of credit risk.

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 combination of a non-interest-bearing bank account for servicing the charity's everyday financial needs and an interest-bearing bank account to maximise the return on those funds.

The annual report was approved by the trustees of the charity on 16 October 2026 and signed on its behalf by:

Charles Carnegie
Trustee

Trellis Scotland

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Trellis Scotland for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trellis Scotland

Independent Examiner's Report to the trustees of Trellis Scotland ('the Company')

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 12 to 30.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) 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 (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 those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from you as 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 the Regulation 8 of the 2006 Accounts Regulations:

which 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.

.....

Alexander J Fyfe, M.A.A.T., C.A., DChA
Morris & Young
Chartered Accountants
6 Atholl Crescent
PERTH
PH1 5JN

20 October 2026

Trellis Scotland

Statement of Financial Activities for the Year Ended 31 March 2026 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Income and Endowments from:						
Donations and legacies	3	-	54,565	152,763	207,328	186,559
Charitable activities	5	-	21,482	-	21,482	19,917
Investment income	6	-	696	-	696	1,195
Total Income		-	76,743	152,763	229,506	207,671
Expenditure on:						
Charitable activities	7	-	(64,915)	(173,006)	(237,921)	(224,671)
Total Expenditure		-	(64,915)	(173,006)	(237,921)	(224,671)
Net income/(expenditure)		-	11,828	(20,243)	(8,415)	(17,000)
Transfers between funds		70,000	(70,000)	-	-	-
Net movement in funds		70,000	(58,172)	(20,243)	(8,415)	(17,000)
Reconciliation of funds						
Total funds brought forward		-	73,264	48,259	121,523	138,523
Total funds carried forward	17	70,000	15,092	28,016	113,108	121,523

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 17.

Trellis Scotland

(Registration number: SC299227)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	13	627	935
Current assets			
Debtors	14	34,217	13,061
Cash at bank and in hand	15	87,067	112,734
		121,284	125,795
Creditors: Amounts falling due within one year	16	(8,803)	(5,207)
Net current assets		112,481	120,588
Net assets		113,108	121,523
Funds of the charity:			
Restricted income funds			
Restricted funds	17	28,016	48,259
Unrestricted income funds			
Unrestricted funds		85,092	73,264
Total funds	17	113,108	121,523

For the financial year ending 31 March 2026 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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 12 to 30 were approved by the trustees, and authorised for issue on 16 October 2026 and signed on their behalf by:

Charles Carnegie

.....

Charles Carnegie
Trustee

The notes on pages 14 to 30 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Unit 8
Perth Business Centre
28 Glasgow Road
PERTH
PH2 0NX

These financial statements were authorised for issue by the trustees on 16 October 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

Basis of preparation

Trellis Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in sterling (£) and rounded to the nearest £1.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees have prepared cash flow forecasts covering at least twelve months from approval of the financial statements and are satisfied that sufficient resources exist to continue operational activities.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible fixed assets
Individual fixed assets costing £300 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% reducing balance

Debtors
Debtors are recognised initially at the transaction price. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and bank deposits.

Creditors
Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds represent funds set aside by the Trustees as a contingency to partially cover costs should the charity cease operating or specific project funding ceases.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;						
Donations received	26,565	-	26,565	23,744	-	23,744
Gift aid reclaimed	-	-	-	17,201	-	17,201
Grants, including capital grants;						
Government grants	-	91,350	91,350	-	67,779	67,779
Grants from other charities	28,000	61,413	89,413	34,500	43,335	77,835
	54,565	152,763	207,328	75,445	111,114	186,559

4 Grants received

	Unrestricted		Restricted	
	2026	2025	2026	2025
	£	£	£	£
The Scottish Government	-	-	79,317	67,779
The People's Postcode Trust	25,000	-	-	-
The Gannochy Trust	-	-	17,500	15,000
The Alliance Self-Management Fund	-	-	14,663	-
Perth & Kinross Council	-	-	12,033	-
Agnes Hunter Trust	-	-	8,000	-
R P Milroy Trust	-	-	5,000	-
Scotland's Gardens Scheme	-	-	5,000	-
Anton Jurgens Charitable Trust	-	-	4,000	-
Alexander Moncur Trust	-	-	3,000	3,000
The Hugh Fraser Foundation	-	-	3,000	-
The Meikle Foundation	2,000	-	-	-
The N Smith Charitable Settlement	1,000	-	-	-
The Walker-Shoolbraid Charitable Trust	-	-	1,000	1,000
The Inchrye Trust	-	-	250	-
TNLF Awards for All	-	-	-	15,985
The Batchworth Trust	-	10,000	-	-
The Truemark Trust	-	10,000	-	-
The Britford Bridge Trust	-	7,000	-	-
Miss I F Harvey's Charitable Trust	-	3,000	-	-
The Misses Barrie Charitable Trust	-	3,000	-	-
Murdoch Forrest Charitable Trust	-	-	-	3,000
Craigmyle Community SCIO	-	-	-	1,500
The Nimar Charitable Trust	-	1,500	-	-
Mrs M A Lascelles Charitable Trust	-	-	-	1,000
Miss A M Pilkington Charitable Trust	-	-	-	1,000
Western Recreation Trust	-	-	-	1,000
The JTH Charitable Trust	-	-	-	500
Jimmy Cairncross Charitable Trust	-	-	-	350
	28,000	34,500	152,763	111,114

5 Income from charitable activities

	Unrestricted funds General £	Total 2026 £
Conference	7,315	7,315
Training	7,710	7,710
Publications	1,175	1,175
Consultancy	448	448
Other	789	789
Membership	4,045	4,045
	21,482	21,482

	Unrestricted funds General £	Total 2025 £
Conference	10,333	10,333
Training	3,762	3,762
Publications	1,291	1,291
Consultancy	996	996
Other	1,505	1,505
Membership	2,030	2,030
	19,917	19,917

6 Investment income

	Unrestricted funds General £	Total 2026 £	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income;				
Interest receivable on bank deposits	696	696	1,195	1,195

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2025 £
Staff costs	33,765	145,537	179,302	11,667	48,718	93,251	153,636
Bank and agency fees	595	189	784	-	498	158	656
Staff and board expenses	1,277	1,739	3,016	-	674	948	1,622
Staff and board training	1,045	255	1,300	-	106	272	378
Staff travel	290	2,890	3,180	-	1,983	1,200	3,183
Freelance and volunteer expenses	128	6,460	6,588	-	350	2,062	2,412
Promotional activity	201	486	687	-	7,182	2,315	9,497
Training	434	391	825	-	297	1,644	1,941
Meetings and network events	6,563	720	7,283	-	7,873	1,265	9,138
Support costs	18,817	14,339	33,156	-	27,522	13,478	41,000
Governance costs	1,800	-	1,800	-	1,208	-	1,208
	64,915	173,006	237,921	11,667	96,411	116,593	224,671

8 Analysis of governance and support costs

Support costs

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Unrestricted funds General £	Restricted funds £	Total 2025 £
IT website and telephone	12,025	8,285	20,310	9,383	6,982	16,365
Office rental and maintenance	2,734	2,883	5,617	924	4,598	5,522
Postage, printing and stationery	142	2,200	2,342	388	940	1,328
Legal and professional fees	3,245	-	3,245	15,969	320	16,289
Publications	356	-	356	60	-	60
Depreciation	308	-	308	460	-	460
Insurance	7	971	978	338	638	976
	18,817	14,339	33,156	27,522	13,478	41,000

The basis of allocation is staff time and usage.

Governance costs

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Independent examiner fees			
Examination of the financial statements	1,800	1,800	1,208
	1,800	1,800	1,208

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2026 £	2025 £
Depreciation of fixed assets	308	460

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£553 (2025: £343) of expenses were reimbursed to Colin Stirling and Alastair Simmons during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	161,682	139,871
Social security costs	9,281	6,771
Pension costs	8,095	6,994
	179,058	153,636

The average number of employees during the year was 6 (2025: 6).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £47,177 (2025 - £44,113).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2025	8,858	8,858
At 31 March 2026	8,858	8,858
Depreciation		
At 1 April 2025	7,923	7,923
Charge for the year	308	308
At 31 March 2026	8,231	8,231
Net book value		
At 31 March 2026	627	627
At 31 March 2025	935	935

14 Debtors

	2026 £	2025 £
Trade debtors	15	944
Prepayments	635	617
Accrued income	33,567	11,500
	34,217	13,061

15 Cash and cash equivalents

	2026 £	2025 £
Cash on hand	50	50
Cash at bank	87,017	112,684
	87,067	112,734

16 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	3,593	2,754
Other creditors	3,410	653
Accruals	1,800	1,800
	8,803	5,207

17 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Unrestricted					
General					
Unrestricted funds	73,264	76,743	(64,915)	(70,000)	15,092
Designated					
Designated funds	-	-	-	70,000	70,000
Total Unrestricted	73,264	76,743	(64,915)	-	85,092
Restricted					
Trellis advice and support services	-	15,750	(15,750)	-	-
Grow-your-own initiatives	-	48,567	(48,567)	-	-
To improve gardening provision in care homes	33,738	-	(16,870)	-	16,868
Support services in Perth and Kinross	6,029	29,533	(29,529)	-	6,033
Fieldworker costs	-	1,000	(1,000)	-	-
Work in Tayside	-	3,000	(3,000)	-	-
Work in Aberdeen	500	-	(500)	-	-
Work in Glasgow	-	3,000	(3,000)	-	-
Networking and good practice exchange events	7,992	-	(6,877)	-	1,115
Development of CPD programme & gardening activities workshops	-	5,000	(5,000)	-	-
Work in Ayrshire	-	4,000	-	-	4,000
Work in East Ayrshire	-	8,000	(8,000)	-	-
Work in East Lothian	-	19,663	(19,663)	-	-
Work in Edinburgh and the Lothians	-	250	(250)	-	-
Learning and thriving through growing proposal	-	15,000	(15,000)	-	-
Total restricted	48,259	152,763	(173,006)	-	28,016

Notes to the Financial Statements for the Year Ended 31 March 2026

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Total funds	121,523	229,506	(237,921)	-	113,108

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
Unrestricted funds	73,118	96,557	(96,411)	73,264
Designated				
Designated funds	11,667	-	(11,667)	-
Total unrestricted funds	84,785	96,557	(108,078)	73,264
Restricted				
Trellis advice and support services	-	29,250	(29,250)	-
Grow-your-own initiatives	-	31,500	(31,500)	-
To improve gardening provision in care homes	33,738	-	-	33,738
General costs	20,000	-	(20,000)	-
Support services in Perth and Kinross	-	25,029	(19,000)	6,029
Work in Fife	-	1,000	(1,000)	-
Fieldworker costs	-	1,000	(1,000)	-
Work in Tayside	-	4,350	(4,350)	-
Work in Aberdeen	-	1,500	(1,000)	500
Work in West of Scotland	-	1,000	(1,000)	-
Work in Glasgow	-	500	(500)	-
Networking and good practice exchange events	-	15,985	(7,993)	7,992
Total restricted funds	53,738	111,114	(116,593)	48,259
Total funds	138,523	207,671	(224,671)	121,523

Restricted funds

Trellis operated or held a number of funds during the year with income and expenditure restricted to certain projects or geographical locations, as detailed in the tables above.

Designated funds

During the year ended 31 March 2026, the Trustees designated £70,000 of unrestricted funds as a contingency reserve to partially meet potential closure costs in the event that the charity ceases operations or significant project funding is withdrawn.

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2026
	General £	Designated £	£	£
Tangible fixed assets	627	-	-	627
Current assets	20,519	70,000	30,765	121,284
Current liabilities	(6,054)	-	(2,749)	(8,803)
Total net assets	15,092	70,000	28,016	113,108

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General £	Designated £	£	£
Tangible fixed assets	935	-	-	935
Current assets	77,536	-	48,259	125,795
Current liabilities	(5,207)	-	-	(5,207)
Total net assets	73,264	-	48,259	121,523

19 Analysis of net funds

	At 1 April 2025 £	Cash flow £	At 31 March 2026 £
Cash at bank and in hand	112,734	(25,667)	87,067
Net debt	112,734	(25,667)	87,067

	At 1 April 2024 £	Cash flow £	At 31 March 2025 £
Cash at bank and in hand	133,916	(21,182)	112,734
Net debt	133,916	(21,182)	112,734