

# Amisfield Preservation Trust



**AMISFIELD PRESERVATION TRUST  
(A Company Limited by Guarantee)**

**ANNUAL REPORT and  
FINANCIAL STATEMENTS**

**For the year ended 31 March 2019**

**Company No: SC199773**

**Scottish Charity No: SC 029412**



Scottish Charity Number SC029412  
Company Number SC199773

## **Report of the Trustees for the Year to 31 March 2019**

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust articles, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 published on 16 July 2014.

### **Objectives**

The Amisfield Preservation Trust is a charitable trust that was established to restore and develop the historic Amisfield Walled Garden for the enjoyment and benefit of the public and, in particular, the health, well-being and education of the local community.

It is our vision that:

- Amisfield Walled Garden becomes a recognised venue for education and training for individuals of all abilities in East Lothian – specifically focusing on horticulture and heritage;
- Amisfield Walled Garden becomes a recognised destination for visitors; and that
- Amisfield Walled Garden becomes a model example of how a community can come together to improve their environment, learn new skills and become healthier and more active.

The Trust works towards these objectives through the combined efforts of many volunteers who give freely of their time throughout the year. This physical input is reliant on income from a mixture of grant funding, donations and self-funding through plant and produce sales, and open days.

### **Achievements and Performance**

Our objectives for the year, set out in our Annual Report to the year ended March 2018, were to:

- Continued employment of a volunteer co-ordinator and the appointment of a garden assistant dependent on funding from Community Jobs Scotland and availability of candidates for the role
- Continued development of the garden, in particular planting up of the west border, installation of a dry-stone wall and seat, and pond liner as well as more paths to further improve disabled access within the garden
- Improved signage outwith the garden to make the garden more accessible to visitors
- Improved signage and interpretation within the garden
- Continue working with local agencies – health, local government and national bodies, to encourage use of garden by individuals seeking opportunity for improving their health and well-being through volunteering in the garden

- Promoting use of the education building by groups or individuals for workshops or educational demonstrations

Work was progressed in all these objectives throughout the year to March 2019.

Funding grants from the National Lottery Community Fund and from East Lothian Council Partnership Funds have allowed us to continue to employ a full time volunteer co-ordinator. Our volunteer co-ordinator, Alasdair McDougall, works to ensure that all volunteers have the opportunity to develop new skills, gain self-confidence and enjoy their time at the garden. His presence in the garden full time enables us to welcome visitors to the garden throughout the year. His experience of working with vulnerable people and those with physical and mental health issues has allowed us to work with a diverse range of volunteers and groups in the garden.

We successfully applied for funding from Community Jobs Scotland to employ a part-time assistant during 2017. Ryan started in October 2017 and continued in post until October 2018.

Our volunteers continued to design and develop new areas of the garden. The west border was re-designed to create a mixed shrub/herbaceous border with a more limited plant range that will be easier to maintain. We also now have a new bench and dry stone wall near the pond, providing a perfect retreat for all those wanting to appreciate the garden from a new point of view. Thanks to those who chose Amisfield as a deserving charity for the Tesco Bags for Life scheme.

Following on from the successful transition of one of the beech circles into a 'white garden' to stimulate the sense of sight, the volunteers have designed and built a sensory garden in the second of the three circles based on the sense of smell. Complete with a vertical timber curtain wall, stone gabion cages, stone paving and minimalist planting this peaceful and eye catching space has become a popular hideaway. Funding for this garden included a donation from Merryhatton Garden Centre, whose staff had chosen our project as their charity of the year. A generous individual donation allowed us to commission the fabrication of a new bench for this area from a local craftsman.

We submitted an application to Haddington and Lammermuir Area Partnership for funding for two Visit Scotland 'Brown Signs' to help direct visitors to the garden from the surrounding roads. We are awarded funding for the signs just before the end of the financial year. We have continued to develop signage and interpretation for visitors within the garden.

We continue to build strong links with the local community through networking with local groups and the local authority. We provide an educational facility for school groups on a regular basis.

In the pouring rain, hardy P5 pupils from Kings Meadow planted a coppice hedge as part of their John Muir award. This will provide the garden with a ready supply of sticks and poles for plant supports. Thanks to Action Earth for providing the plants and our young volunteers. We hope the foul weather hasn't put them off gardening or further trips to the garden to check their trees!

The Compass school continues to be involved with the garden, with a class of junior students working towards their John Muir awards by carrying out various horticultural and environmental projects in and around the garden.

Our volunteers are at the heart of our project. Our project continues to expand to include more members of the local community, participating either as regular volunteers or as part of groups attending for one off or regular sessions. Over the course of the year, 65 individual volunteers have worked at the garden, and have contributed on average over 120 man-hours per week to the project. Our Volunteer Co-ordinator is responsible for ensuring that all volunteers learn new skills and are given opportunities to contribute to the planning of the project. Formal sessions on pruning, vegetable growing and information on flowers currently in bloom are examples of how learning is combined with working to add to the volunteer experience.

We have again participated as part of the Blooming Haddington bid in the Keep Scotland Beautiful competition. These competitions help broaden the attraction of Haddington and of course Amisfield Walled Garden to the wider community.

During July and August we welcomed visitors to the garden every day, and through the year received over 3800 visitors. It is the local community which we hope benefits from the work of all our volunteers and trustees, and to all of whom we are very grateful for donations and contributions whether financial or as volunteers.



New pond and drystone wall/seat



New scented sensory garden



Willow weaving workshop



Apple tree pruning workshop





New brown tourist signs



Apple juicing at open day

### **Monitoring achievement**

Where we have received funding from particular grant funders, we ensure that all conditions attached to the grant are met and that any reports on objectives to be met are returned to the funder as required.

### **Financial Review**

The Trust's work is primarily dependent on grant funding, individual donations and fund-raising events. The trust has no investment income.

Grant funding allowed the ongoing employment of the volunteer co-ordinator and a garden assistant.

Development of the winter section of the garden continued, thanks to the individual donation received in the 2015/16 year, which was restricted to this project.

### **Reserves Policy**

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. We consider the reserves required and have taken into account our current and future liabilities. All funds held by the charity are available for promoting the aims of the charity.

In recent years, we have aimed to maintain free reserves in unrestricted funds which might be expected to be sufficient for several months of unrestricted charitable expenditure and reduced income from sales (e.g. in the event of poor weather) as well as unplanned repairs on machinery, particularly the garden mower.

The balance held as unrestricted funds at 31 March 2019 was £165,223, of which free reserves were £2,984 (cash), £55 (debtors) and £1,096 (creditors). The respective figures at 31 March 2018 were £166,215, £2,791 (cash) and £1,730 (debt).

## **Plans for the Future**

In the next 12 months, we anticipate:

- Continued employment of a volunteer co-ordinator and the appointment of a garden assistant dependent on funding from Community Jobs Scotland and availability of candidates for the role;
- Continued development of the garden, in particular planting up of the west border, re-design of the wildflower meadow and continued work on the 'sound' sensory garden;
- Improved signage and interpretation within the garden;
- Continued working with local agencies – health, local government and national bodies, to encourage use of garden by individuals seeking opportunity for improving their health and well-being through volunteering in the garden;
- Promoting use of the education building by groups or individuals for workshops or educational demonstrations.

## **Directors' Responsibilities in Relation to Financial Statements**

Company and charity law requires directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the net incoming resources or application of resources for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charity Accounts (Scotland) Act 2006 (as amended). They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

## **Structure, Governance and Management**

The Trust is a registered charity, number SC029412, and was originally constituted in September 1999. The Trust is also a registered company limited by guarantee, incorporated on the 9<sup>th</sup> September 1999, company number SC199773.

The charity has no share capital. If wound up, the liability of each member is limited to ten pounds (or ten euros).

The Trust is managed by a board comprising of individuals appointed from the membership, and must meet at least three times a year. The members of the Board are usually referred to as Directors, but and for the benefit of any doubt, as a charity they can also be referred to as Trustees. The articles of association provides for a minimum of three directors and a maximum of 12, with no more than four directors due for re-appointment in any one year. There are usually about nine meetings per year, where directors review how the volunteer co-ordinator is progressing with work in the garden, the status of projects outwith the co-ordinator's responsibility, e.g. the maintenance of the building, consideration of any current or proposed grant applications, and forthcoming events.

**Investment Powers** Under the Memorandum and Articles of Association, the charity has the power to deposit or invest funds after obtaining advice from an authorised person (or an exempt person) within the meaning of the Financial Services Act 1986.

### **Directors and Trustees**

A Board of Directors of up to 12 members, who meet at least three times a year, administers the charity. A Chairman is appointed by the Directors to manage the day to day operations of the charity. Directors are required to disclose all relevant interests and withdraw from decisions where a conflict of interest arises.

The directors of the charitable company are its Directors for the purposes of charity law and throughout this report are collectively referred to as the Directors. As set out in the Articles of Association, the Chairman of the Directors is nominated by the Directors. One third of the Directors retire at each Annual General Meeting. Those longest in office retire first. Between those of equal service, choice is made by drawing lots. Retiring Directors are eligible for re-election. The Directors have the power to co-opt any individual member or authorised representative to fill a vacancy in their number or be an additional Trustee.

New directors undergo an induction where they meet with the volunteer co-ordinator and other Directors and are made aware of their responsibilities as company directors and charity trustees.

### **Directors**

	<b>First election</b>	<b>Latest re-election/Resignation</b>
Kathleen J Rycroft * Chairman	30/9/2010	1/10/2016
Jane R Watt	05/9/2007	30/9/2017
Carolyn Fox	26/9/2018	30/9/2021
Clare Scott *	30/9/2010	1/10/2016
Gillian M Tait	30/9/2010	1/10/2016 – resigned 18 March 2019
Chris Avery	28/9/2011	30/9/2017
Rosemary Greenhill	30/9/2014	30/9/2017
Jennifer Adams *	1/10/2016	1/10/2016

\*Due to stand down at the September 2019 AGM, and seek re-election if so desire.

### **Reference and administrative information**

- **Bankers** Bank of Scotland, 44 Court Street, Haddington, EH41 3NP
- **Solicitors** None
- **Registered Office** Lady's Field, Whitekirk, Dunbar, East Lothian EH42 1XS

**Key Management Personnel Remuneration**

The directors consider the board of directors as the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All directors give of their time freely and no director remuneration was paid in the year.

**Related Parties**

The Directors are not aware of any related parties.

**Patrons**

Sir Charles Fraser KCVO

**Risk management**

The Directors have identified two main risks facing the Trust.

- Firstly, ensuring there is sufficient income to cover all our liabilities. Each board meeting reviews our financial status and steps are taken to ensure we remain able to meet our liabilities.
- Secondly, our Directors and volunteers are key to the ongoing maintenance and development of the walled garden. Without their continuing efforts the Trust would be unable to continue. Ongoing promotion of the project helps ensure we attract new volunteers. Where possible the workload of the Directors is shared amongst all members of the Board.

The directors are responsible for ensuring the charity is compliant with The General Data Protection Regulation (GDPR), a set of EU-wide data protection rules that have been brought into UK law as the Data Protection Act 2018.

Health and safety risks to volunteers are managed by ensuring there is regular awareness of the risks. Public liability and employee insurance is also in place.

Approved by the directors on 18 November 2019 and signed on their behalf by



Kathleen Rycroft,  
Chairman

Date 21.12.2019



# Statement of Financial Activities Incorporating Income and Expenditure Account for the Year ending 31 March 2019

## Incoming Resources

	General Fund	Restricted	Total Funds	Total Funds
	Unrestricted	Fund	2019	2018
<b>Income from charitable activities</b>				
Subscriptions	537		537	527
Individual Donations	3,836	2,000	5,836	3,359
Gift Aid tax refund	592		592	647
Events	3,697		3,697	3,349
Grants		35,350	35,350	37,077
Sales of Produce	1,282		1,282	1,173
Sales (Other)	187		187	383
Interest receivable			-	-
<b>Income from charitable activities</b>	<b>10,131</b>	<b>37,350</b>	<b>47,481</b>	<b>46,515</b>
<b>Donation in kind</b>				-
<b>Total incoming resources</b>	<b>10,131</b>	<b>37,350</b>	<b>47,481</b>	<b>46,515</b>

## Outgoing Resources

	2019			2018
<b>Garden development &amp; maintenance</b>	Unrestricted	Restricted	TOTAL	TOTAL
Insurance	748		748	730
Petrol costs	420		420	409
Printing	245		245	892
Garden Materials	5,214	3,240	8,454	3,399
General expenditure	1,710		1,710	1,681
Events	306		306	459
Building Costs			-	5,108
Employee Salary Costs	173	28,737	28,910	31,953
Employee Additional Costs	360	794	1,154	555
<b>Total – Operation of the garden (ex depreciation)</b>	<b>9,176</b>	<b>32,771</b>	<b>41,947</b>	<b>45,186</b>
Equipment depreciation	3,394		3,394	3,326
<b>Total – Operation of the garden (inc depreciation)</b>	<b>12,570</b>	<b>32,771</b>	<b>45,341</b>	<b>48,512</b>
Administration costs	13		13	66
<b>Total Resources Expended</b>	<b>12,583</b>	<b>32,771</b>	<b>45,354</b>	<b>48,578</b>

	General Fund	Restricted	Total Funds	Total Funds	Notes
	Unrestricted	Fund	2019	2018	
Net incoming resources before transfers	(2,451)	4,579	2,128	1,329	
Gross transfers between funds	572	(572)	-	-	
Net incoming resources for the year	(1,879)	4,007	2,128	1,329	
Fund balances as 1st April 2018	166,215	10,665	176,880	173,382	
<b>Fund balances as 31st March 2019</b>	<b>164,337</b>	<b>14,672</b>	<b>179,009</b>	<b>176,880</b>	

## Balance Sheet

	2019			2018	Notes
	Unrestricted	Restricted	TOTAL	TOTAL	
<b>Fixed Assets</b>	<b>163,280</b>		<b>163,280</b>	<b>161,694</b>	<b>5</b>
<b>Current Assets</b>					
Cash at bank	2,984	14,218	17,202	13,002	
Debtors	55	-	55	2,184	7
Less creditors	1,096	432	1,528	-	8
Less loan liabilities	-	-	-	-	
<b>Net assets</b>	<b>165,223</b>	<b>13,786</b>	<b>179,009</b>	<b>176,880</b>	
<b>Financed by</b>					
Capital and Reserves					
Restricted fund		14,672	14,672	10,665	
Unrestricted fund	164,337		164,337	166,215	
<b>General fund unrestricted income</b>	<b>164,337</b>	<b>14,672</b>	<b>179,009</b>	<b>176,880</b>	

For the year ended 31 March 2019 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for ensuring that:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Directors on 18 November 2019 and signed on their behalf by:



Kathleen Rycroft  
Chairman

The notes on the following pages form part of these financial statements.

## Notes forming part of the Financial Statements for the Year to 31 March 2019

### 1. Accounting Policies

#### (a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

The trust constitutes a public benefit entity as defined by FRS 102.

The Directors consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### (b) Funds structure

Unrestricted income funds comprise those funds which the Directors are free to use for any purpose in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

#### (c) Income recognition

**Donations and Grants** Income from donations and grants is included in incoming resources except as follows:

- When donors specify that donations and grants must be used for future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have been fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions for use have been met.
- When donors specify that donations and grants are for particular restricted purposes which do not amount to pre-conditions to entitlement, this income is included in incoming resources of restricted funds when receivable.

**Intangible Income** Intangible income which comprises donated services is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable. No income is recognised when there is no financial cost borne by a third party.

Donations, are recognised when the Trust 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 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 those conditions will be fulfilled in the reporting period.

**Interest on funds** held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Tangible fixed assets and depreciation**

Individual fixed assets costing £500 or more are capitalised. Tangible fixed assets are depreciated on a straight line basis over the estimated useful lives (5 years for plant and machinery and 50 years for the septic tank and the costs associated with the multi-purpose building). Depreciation is not charged in the year of acquisition.

**(g) Pensions**

The Trust has an arrangement for pension auto-enrolment for its relevant employee(s) and provides pensions accordingly.

**(h) Taxation**

As a registered charity, the Trust is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Trust and is therefore included in any relevant costs.

**2. Related party transactions and Directors' expenses and remuneration**

The Directors all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2018: £nil). There were no expenses paid to the Directors in the year 2018/19 or the year 2017/18.

**3. Analysis of staff costs and remuneration of key management personnel**

	<b>2018/19</b>	<b>2017/18</b>
Salaries	28,910	31,953
National Insurance costs	-	-
<b>TOTAL</b>	<b>28,910</b>	<b>31,953</b>

The average number of full time equivalent employees during the year was 2 (2018: 2) with all employee time involved in coordinating volunteers supporting the development of the walled garden.

The Trust considers its key management personnel comprise the Directors. All Directors give of their time freely and no director remuneration was paid in the year.

**4. Independent Examiner's remuneration**

The independent examiner's fees are £250.

## 5. Tangible Fixed Assets

	<b>Garden</b>
	<b>Equipment</b>
<b>Costs</b>	
<b>Brought forward 1 April 2018</b>	<b>179,276</b>
Additions for year	4,980
<b>Carried forward 31 March 2019</b>	<b>184,256</b>

<b>Depreciation</b>		
<b>Brought forward 1 April 2018</b>	<b>17,581</b>	
Charge for septic tank 2% of £3,913	78	8 <sup>th</sup> Year charge
Charge for multi-purpose hut 2% of £25,000	500	6 <sup>th</sup> Year charge
Charge for hut removal 2% of £15,452	309	6 <sup>th</sup> Year charge
Charge for footpaths 2% of £35,115	702	3 <sup>rd</sup> Year charge
Charge for multi-purpose hut 2% of £25,000	276	3 <sup>rd</sup> Year charge
Charge for multi-purpose hut 2% of £73,030	1,461	2 <sup>nd</sup> Year charge
Charge for multi-purpose hut 2% of £2,378	48	1 <sup>st</sup> Year charge
Charge for gate 2% of £1,000	20	1 <sup>st</sup> Year charge
<b>Charge for year</b>	<b>3,394</b>	
<b>Carried forward 31 March 2019</b>	<b>20,975</b>	
<b>Net book value 31 March 2019</b>	<b>163,280</b>	
<b>Net book value 31 March 2018</b>	<b>161,694</b>	

## 6. Fixed Investment Assets

The Trust held no investments over 2018/18 and 2016/17.

## 7. Debtors & Loans

At 31 March 2019, the Trust was owed £55 by a Trustee due to a pre-paid order of plants which were undeliverable and a refund was being processed.

## 8. Analysis of Current Liabilities

At 31 March 2019, the Trust owed:

- £748 to a Trustee to finance the planning permission for the greenhouse and various plants;
- £382 to HMRC for tax and national insurance contributions;
- £160 to Mower FX for mower repairs;
- £64 to NEST for pension contributions;
- £83 to a Trustee for plants;
- £90 to the Trust's payroll services provider.



## **Independent Examiner's Report to the Directors of the Amisfield Preservation Trust**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2019 which are set out on pages 9 to 13.

### **Respective responsibilities of trustees and examiner**

The charity's 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. The charity 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 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006,

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.

*Hazel Barton*

Hazel Barton MAAT  
21 Briery Bank, Haddington, East Lothian. EH41 4AB  
November 2019