

Amisfield Preservation Trust



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

**ANNUAL REPORT and
FINANCIAL STATEMENTS**

For the year ended 31 March 2020

Company No: SC199773

Scottish Charity No: SC 029412



Report of the Trustees for the Year to 31 March 2020

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 March 2020.

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 2019, were:

- 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 and planting up of the west border
- 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 2020.

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 can 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.

The withdrawal of funding by the Scottish Government for the Community Jobs Scotland scheme in February 2020 meant we were unable to employ an assistant to work alongside Alasdair.

We continued to offer a range of formal and informal training opportunities for volunteers and other people. Pruning, moth trapping, guided visits for various local community groups, together with regular visits from the Compass School, Meadow Park School, Duke of Edinburgh Award students and Rural Skills students are examples of just some of the events that Alasdair organises and supports, in addition to supporting the five regular half-day volunteer sessions each week.

Activities in the garden included a successful Easter Egg Hunt, and a June plant sale which brought in visitors from far and wide. These successful events allowed us to purchase a new ride-on lawn mower. The previous machine had done sterling service, often above and beyond its design, and our new Kubota we hope will provide years of service to come. Grateful thanks to our neighbours at Haddington Golf Course for helping us to test a new machine before we made our purchase decision.

We were delighted to be presented with the Queen's Award for Voluntary Service by East Lothian's Lord-Lieutenant, Michael Williams at a ceremony on Friday 5th July. We are extremely grateful to the Provost, John McMillan who nominated the garden for this award. It reflects the fantastic work done by Alasdair and volunteers, and, of course, the support from the community and visitors. Thank you!

Other events included an 'Amisfield tea party' in August and an evening meal using garden produce in September. Both events were good fun, if a lot of hard work for volunteers helping on the day.

The Edinburgh and East Lothian Doors Open Day in September continues to be a successful event which draws in visitors both local and from Edinburgh and beyond.

Work continued to complete development of the three copper beech circle gardens. The final 'sound' sensory garden involved the creation of some dramatic bamboo structures – held together with the appropriate bamboo lashing knots. Much practice was required to reach perfection, but we hope you'll agree that the effort was worth it.

Planting up of the west border continues and work has begun on re-design of the wildflower meadow and a start has been made on designing a new planting scheme for the central rose garden.

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.

Finally, we cannot fail to mention the effect that the lockdown introduced on March 23rd in response to Covid-19 has had on our volunteers and upon our work in the garden. We have followed Scottish Government advice from the outset. As part of our governance, the Trust highlights each year the risk of not having sufficient income to cover all our liabilities. Fortunately, due to the good financial discipline imposed by our Treasurer, supported by the Board, we should be able to continue as a viable garden charity. We have tried to keep in touch with all our volunteers and financial partners during this very difficult time.



Hedge laying workshop



Students from Oatridge College giving a presentation on biodiversity proposals



Changes mental health support group learning outdoor cooking skills



Presentation ceremony for Queens Award for Voluntary Service



Moth trapping workshop



Sound garden under construction

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 fundraising events. The trust has no investment income. Grant funding allowed the ongoing employment of the volunteer co-ordinator.

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 considered 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 on 31 March 2020 was £171,002, of which free reserves were £2,916 (cash), £0 (debtors) and £119 (creditors).

Next steps

In the next 12 months, we anticipate:

- Continued employment of a volunteer co-ordinator. The appointment of a garden assistant dependent on funding from Community Jobs Scotland, or an alternative source, and availability of candidates for the role.
- Continued development of the garden, including further planting up of the west border, and continuing re-design of the wildflower meadow, and designing and implementing a new planting scheme for the central rose 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 and garden by groups or individuals for workshops or educational demonstrations.

- We continue to follow Scottish Government advice on Covid-19. Inevitably this will curtail some volunteer activity and restrict our ability to organise and run events for the wider community which will affect our income for the year. At the time of writing this report we continue to pro-actively ensure the Trust has sufficient income to cover all its liabilities. The safety and wellbeing of our volunteers and any visitors remains paramount. We recognise the importance of the garden for the local community and will continue to adapt our activities to try and ensure we offer a safe space for all to continue to enjoy.

Directors' Responsibilities in Relation to Financial Statements

Company and charity law require directors to prepare financial statements for each financial year which give a true and fair view of the situation 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 a 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

Constitution

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 9th 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 objects and powers of the Trust are defined by the Articles of Association and Memorandum of Association, dated September 2014 and September 2011 respectively.

Board of Trustees and Statement of Trustee Responsibilities

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 provide 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 volunteer co-ordinator's responsibility, e.g. the maintenance of the building, general administrative matters relating to the running of the Trust, consideration of any current or proposed grant applications, and forthcoming events.

Directors and Trustees

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. 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

Directors	First election	Latest re-election
Kathleen J Rycroft - Chairman	30/09/2010	25/09/2019
Jane R Watt *	05/09/2007	30/09/2017
Carolyn Fox	26/09/2018	
Clare Scott **	30/09/2010	25/09/2019
Chris Avery *	28/09/2011	30/09/2017
Ruth Alder	18/11/2019	
Rosemary Greenhill *	30/09/2014	30/09/2017
Jennifer Adams	01/12/2016	25/09/2019

*Due to stand down at the September 2020 AGM and seek re-election if so desire.

**Clare Scott has expressed wish to stand down at the September 2020 AGM

Board Effectiveness

The Scottish Governance Code for the Third Sector is a statement of best practice, developed by Scotland's Third Sector Governance Forum. Whilst the code is not a legal requirement, it is a set of five fundamental principles to help guide the Board to 'do the right thing'. Each year the directors devote a board meeting to working through the audit and should any area of concern be identified, work to rectify or improve policies and procedures.

Board Sub-Committees

There is currently one sub-committee, The Management Committee. Its purpose is to provide the Volunteer Co-ordinator with a regular point of contact in the garden to assist and advise on matters relating to the volunteers, management of visitors, purchase of supplies and equipment, and any other related matter. Current membership is Kate Rycroft, Jane Watt and Chris Avery.

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.

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 and 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.

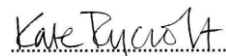
- Firstly, ensuring there is sufficient income to cover all our liabilities. Each board meeting reviews our financial status and steps are taken to ensure we remain able to meet our liabilities.
- Secondly, our Directors and volunteers are key to the ongoing maintenance and development of the walled 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 are also in place.

Approved by the directors on [Date] and signed on their behalf by



Kathleen Rycroft, Chairman

Date 14.10.2020

**Statement of Financial Activities Incorporating Income and Expenditure
Account for the Year ending 31 March 2020**

Incoming Resources

	General Fund	Restricted	Total Funds	Total Funds
	Unrestricted	Fund	2020	2019
Income from charitable activities				
Subscriptions	467		467	537
Individual Donations	5,425	450	5,875	5,836
Gift Aid tax refund	877		877	592
Events	5,067		5,067	3,697
Grants		27,526	27,526	35,350
Sales of Produce	1,261		1,261	1,282
Sales (Other)	184		184	187
Interest receivable				-
Income from charitable activities	13,281	27,976	41,257	47,481
Donation in kind				
Total incoming resources	13,281	27,976	41,257	47,481

Outgoing Resources

	2020			2019
Garden development & maintenance	Unrestricted	Restricted	TOTAL	TOTAL
Insurance	714		714	748
Petrol costs	171		171	420
Diesel costs	168		168	-
Printing	60		60	245
Garden Materials	1,935	450	2,385	8,454
General expenditure	2,577		2,577	1,710
Events	508		508	306
Building Costs	-	-	-	-
Employee Salary Costs	269	24,062	24,331	28,910
Employee Additional Costs	384	1,618	2,002	1,154
Total – Operation of the garden (ex depreciation)	6,876	26,130	32,916	41,947
Equipment depreciation	4,390		4,390	3,394
Total – Operation of the garden (inc depreciation)	11,176	26,130	37,306	45,341
Administration costs	263		263	13
Total Resources Expended	11,439	26,130	37,569	45,354

	General Fund	Restricted	Total Funds	Total Funds	Notes
	Unrestricted	Fund	2020	2019	
Net incoming resources before transfers	1,842	1,846	3,688	2,128	
Gross transfers between funds	4,005	-4,005	-	-	
Net incoming resources for the year	5,847	-2,157	3,688	2,128	
Fund balances as 1st April 2019	164,337	14,672	179,009	176,880	
Fund balances as 31st March 2020	170,184	12,513	182,697	179,009	

Balance Sheet

	2020			2019	Notes
	Unrestricted	Restricted	TOTAL	TOTAL	
Fixed Assets	168,205	-	168,205	163,280	5
Current Assets					
Cash at bank	2,916	11,778	14,694	17,202	
Debtors	-	-	-	55	7
Less creditors	119	83	202	1,528	8
Less loan liabilities	-	-	-	-	
Net assets	171,002	11,695	182,697	179,009	
Financed by					
Capital and Reserves					
Restricted fund		12,513	12,513	14,672	
Unrestricted fund	170,184		170,184	164,337	
General fund unrestricted income	170,184	12,513	182,697	179,009	

For the year ended 31 March 2020 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:

- i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476
- ii) 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 14th October 2020 and signed on their behalf by:



Kathleen Rycroft, Chairman

Notes forming part of the Financial Statements for the Year to 31 March 2020

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 (2019: £nil). There were no expenses paid to the Directors in the year 2019/20 or the year 2018/19.

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

	2019/20	2018/19
Salaries	24,331	28,910
National Insurance costs		-
TOTAL	24,331	28,910

The average number of full time equivalent employees during the year was 1 (2019: 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

	Garden
	Equipment
Costs	
Brought forward 1 April 2019	184,256
Additions for year	9,315
Carried forward 31 March 2020	193,571

Depreciation		
Brought forward 1 April 2019	20,975	
Charge for septic tank 2% of £3,913	78	9 th Year charge
Charge for multi-purpose hut 2% of £25,000	500	7 th Year charge
Charge for hut removal 2% of £15,452	309	7 th Year charge
Charge for footpaths 2% of £35,115	702	4 th Year charge
Charge for multi-purpose hut 2% of £25,000	276	4 th Year charge
Charge for multi-purpose hut 2% of £73,030	1,461	3 rd Year charge
Charge for multi-purpose hut 2% of £2,378	48	2 nd Year charge
Charge for gate 2% of £1,000	20	2 nd Year charge
Charge for wall in winter garden	800	1 st year charge
Charge for bench in sensory garden	196	1 st year charge
Charge for year	4,390	
Carried forward 31 March 2020	25,365	
Net book value 31 March 2020	168,205	
Net book value 31 March 2019	163,280	

6. Fixed Investment Assets

The Trust held no investments over 2019/20 and 2018/19.

7. Debtors & Loans

At 31 March 2020, there were no debtors.

8. Analysis of Current Liabilities

At 31 March 2020, the Trust owed:

- £106 to NEST for pension contributions;
- £96 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 31st March 2020 which are set out on pages 10 to 14.

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
September 2020