



Amisfield Preservation Trust

Annual report and Financial Statements

For the year ended 31 March 2021

Company No: SC199773
Scottish Charity No: SC 029412



Report of the Trustees for the Year to 31 March 2021

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 March 2021.

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 effective 1 January 2019.

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 2020, 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

This year has been a challenging one for our organisation due to the restrictions imposed on our activities due to the Coronavirus pandemic. When the nationwide lockdown was announced in March 2020, we closed the garden to volunteers and the general public and we instructed our volunteer co-ordinator, who is funded by grants from the National Lottery Community Fund and from East Lothian Council Partnership Funds, to work from home until further notice. He returned to work at the garden on 1st June and the garden reopened to volunteers and visitors on 1st July, in accordance with Government guidelines. Following consultation with our funders, we continued to pay Alasdair's full salary, and had no requirement to apply for furlough funding.

We used this period of enforced closure to communicate with our volunteers and to ask for their feedback on the project. Several volunteers requested regular telephone support to help them during a time when they were feeling isolated. Our volunteer coordinator also advertised free gardening advice through our Facebook page, a popular service while many people were trying their hand at gardening during lockdown.

During this time our team of board members and staff also prepared risk assessments and appropriate protocols for re-opening and communicated these to our volunteer group. We learnt to make use of online meetings and to adapt our ways of communicating and engaging with our volunteer groups.

Once the garden opened again, we adapted to new ways of working to keep our volunteers and visitors safe, including using an online booking system and operating enhanced hygiene and cleaning measures.

We also took time to assess new ways of benefitting the local community. For instance we offered private use of the garden on two afternoons per week to anyone who was shielding, allowing them to enjoy the garden safe in the knowledge that there would be no other people present. This was greatly appreciated by those who have taken part.

We have become even more aware of the positive role that we are playing in the local area, providing an outdoor space which is free for all to use for recreation and exercise, as well as providing an opportunity for a wide range of people to work together with all the health benefits that come from outdoor work and socialising. We are fortunate that we have been able to keep operating safely in a large, outdoor space, enabling our volunteers to maintain social interactions and sustain supportive friendships. New groups that have used the garden include Dunbar Carers support group and Carers of East Lothian support group.

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 through these difficult times.

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, Duke of Edinburgh Award students

and Secondary pupils studying for Nat4 Rural Skills are examples of just some of the events that Alasdair organises and supports, in addition to supporting volunteer sessions throughout each week.

With financial assistance from East Lothian Council's Next Steps programme and Paid Work Experience we were able to employ two young people who were facing barriers to employment. This work experience was on a part time basis for a six month period. Both former employees have now moved on to other full time employment.



Changes mental health support group



Socially distanced digging



Learning to use a hand mower



Garden visit from Carers of East Lothian



Outdoor Celtic harp concert



Work experience employee learning joinery skills

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.

During the course of the year, over 70 individuals volunteered regularly at the project, including 8 with learning difficulties, 6 mental health referrals and 5 people out of work referred for work experience. In total 3300 manhours were worked by volunteers in restoring and maintaining the garden.

During the pandemic lockdown, 50 individuals were granted private use of the garden for a 2 hour session if they were shielding due to a medical condition or were anxious about going out.

More than 3,500 people visited the garden over the course of the year. We have received many positive comments from visitors who have appreciated having the garden open for local recreation and to be able meet up with friends and relatives in a safe outdoor space as guidance allowed during this difficult time. In response to the increased use of local spaces for exercise during lockdown, we increased the opening hours of the garden. We extended our opening hours from 20 hours per week to 34 hours per week and we retained our 'summer' opening hours throughout the winter. We have continued to make the garden available to visitors free of charge, in order to make the space accessible to all, and to encourage repeat visits.

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.

As part of the management of our finances we also consider a longer-term view in order to identify potential large items of expenditure arising during the next few years. These are generally 'one-off' fixed asset purchases, which could include a replacement mower, a new greenhouse or repairs of the garden infrastructure. We designate, or ' earmark', part of the

unrestricted funds to help meet such future expenditure. Amounts held as designated funds still count as unrestricted funds but are excluded from free reserves.

In March 2021 directors approved the allocation of £3,000 of unrestricted funds to be held as designated funds, to be applied towards the planned new greenhouse. The balance held as unrestricted funds on 31 March 2021 was £173,536, including the designated funds and £6,601 as free reserves, comprising £6,726 (cash), £0 (debtors) less £125 (creditors).

Next steps

In the next 12 months, we anticipate:

- Continued employment of a volunteer co-ordinator. The continuing employment of garden assistants subject to their specific funding arrangement.
- Continued development of the garden, including the creation of a potager in the centre of the garden, replacement of the existing greenhouse, planting up of the grass triangles, and continuing re-design of the wildflower meadow.
- 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.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

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	14/10/2020
Carolyn Fox*	26/09/2018	
Chris Avery	28/09/2011	14/10/2020
Ruth Alder*	18/11/2019	
Rosemary Greenhill	30/09/2014	14/10/2020
Jennifer Adams	01/12/2016	25/09/2019
Chris Cormack	14/10/2020	

*Due to stand down at the September 2021 AGM and seek re-election if so desire.

**Jane Watt resigned 17 March 2021

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, Ruth Alder 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.

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: 08.09.2021

Statement of Financial Activities Incorporating Income and Expenditure Account for the Year ending 31 March 2021

Incoming Resources

	Unrestricted Funds	Restricted Funds	TOTAL 2020/21	TOTAL 2019/20
Income from charitable activities				
Subscriptions	430	-	430	467
Individual donations	2,826	2,000	4,826	5,875
Legacies	2,000	-	2,000	-
Gift Aid tax refund	1,221	-	1,221	877
Events	-	-	-	5,067
Grants	-	34,549	34,549	27,526
Sales of produce	4,817	-	4,817	1,261
Sales (other)	977	-	977	184
Interest receivable	-	-	-	-
Income from charitable activities	12,271	36,549	48,820	41,257
Donation in kind	-	-	-	-
Total incoming resources	12,271	36,549	48,820	41,257

Outgoing Resources

	Unrestricted Funds	Restricted Funds	TOTAL 2020/21	TOTAL 2019/20
Garden development & maintenance				
Plants and seeds	637	1,000	1,637	838
Garden materials	1,108	354	1,462	1,547
Hut-related costs	283	-	283	1,158
Mower-related costs	659	-	659	978
Insurance	524	-	524	714
Printing	397	-	397	60
Events	-	-	-	508
General expenditure	962	-	962	780
Employee salary costs	279	28,844	29,123	24,331
Employee additional costs	408	768	1,176	2,002
Total – Operation of the garden (ex depreciation)	5,257	30,966	36,223	32,916
Depreciation	6,253	-	6,253	4,390
Total – Operation of the garden (inc depreciation)	11,510	30,966	42,476	37,306
Administration costs	577	-	577	263
Total resources expended	12,087	30,966	43,053	37,569

	Unrestricted Funds	Restricted Funds	TOTAL 2020/21	Total 2019/20	Notes
Net incoming resources before transfers	184	5,583	5,767	3,688	
Gross transfers between funds	3,168	-3,168	-	-	5
Net incoming resources for the year	3,352	2,415	5,767	3,688	
Fund balances at start of year	170,184	12,513	182,697	176,880	
Fund balances at end of year	173,536	14,928	188,464	182,697	

Balance Sheet

	Unrestricted Funds	Restricted Funds	TOTAL 2020/21	TOTAL 2019/20	Notes
Fixed Assets	163,935	-	163,935	168,205	6
Current Assets					
Cash at bank	9,726	14,282	24,008	14,694	
Debtors	-	732	732	-	8
Less creditors	125	86	211	202	9
Less loan liabilities	-	-	-	-	
Net assets	173,536	14,928	188,464	182,697	
Financed by					
Capital and reserves					
Restricted fund	-	14,928	14,928	12,513	
Unrestricted fund	170,536	-	170,536	170,184	
Designated funds	3,000	-	3,000	-	10
Total funds	173,536	14,928	188,464	182,697	

For the year ended 31 March 2021 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 8th September 2021 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 2021

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) effective 1 January 2019 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 funds comprise those funds which the directors are free to use for any purpose in furtherance of the charitable objects.

Designated funds represent amounts earmarked to help meet potential large, generally one-off, items of expenditure that are forecast to arise during the next few years. Designated funds count as unrestricted funds but are excluded from free reserves.

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

(c) Income recognition

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 that 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 garden infrastructure such as 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 (2019/20: £nil). There were no expenses paid to the directors in the year 2020/21 or the year 2019/20.

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

	2020/21	2019/20
Salaries	29,123	24,331
National Insurance costs	-	-
TOTAL	29,123	24,331

The average number of full time equivalent employees during the year was 1 (2019/20: 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. Transfers between funds

Transfers from restricted funds to unrestricted funds included £2,717 in respect of the cost of fixed assets purchased with restricted funds (2019/20: £4,005) and £432 in respect of a previous overstatement of restricted fund balances (2019/20: £nil).

6. Tangible Fixed Assets

	Garden Equipment
Costs	
Brought forward 1 April 2020	193,571
Additions for year	1,982
Carried forward 31 March 2021	195,553

Depreciation		Scheduled final year
Brought forward 1 April 2020	25,365	
Charge for septic tank – 2%	78	2060/61
Charge for multi-purpose hut – 2%	2,594	Various 2062/63 to 2067/68
Charge for footpaths – 2%	702	2066/67
Charge for gate – 2%	20	2067/68
Charge for wall in winter garden – 20%	800	2023/24
Charge for bench in sensory garden – 20%	196	2023/24
Charge for mower – 20%	1,716	2024/25
Charge for brown tourist signs – 20%	147	2024/25
Charge for year	6,253	
Carried forward 31 March 2021	31,618	
Net book value 31 March 2021	163,935	
Net book value 1 April 2020	168,205	

7. Fixed investment assets

The Trust held no investments during 2020/21 and 2019/20.

8. Debtors & loans

At 31 March 2021 the Trust was owed:

- £732 by East Lothian Council as reimbursement of garden assistants' salaries.

9. Analysis of current liabilities

At 31 March 2021 the Trust owed:

- £109 to NEST for pension contributions;
- £102 to the Trust's payroll services provider.

10. Designated funds

In March 2021 the directors approved the allocation of £3,000 of unrestricted funds to be held as designated funds, to be applied towards the planned new greenhouse.

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 March 2021 which are set out on pages 10 to 15.

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
July 2021