



Amisfield Preservation Trust

Annual report and Financial Statements

For the year ended 31 March 2022

Company No: SC199773
Scottish Charity No: SC 029412



Report of the Trustees for the Year to 31 March 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 March 2022.

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 sales of plants, produce and selected merchandise, and open days.

Achievements and Performance

Our objectives for the year, set out in our Annual Report to the year ended March 2021, were:

- Continued employment of a volunteer co-ordinator and the appointment of a garden assistant(s) dependent on funding from East Lothian Council and availability of candidates for the role
- 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, planting up of the west border and continuing re-design of the wildflower meadow.
- 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 continued to be a challenge due to the restrictions imposed on our activities due to the Coronavirus pandemic. However, unlike the previous year, when lockdowns were in place, we were able to run volunteer sessions as normal, with appropriate protocols in place. We had to restrict some indoor activities and social gathering, but in general we were able to operate normally, enabling our volunteers to maintain social interactions and sustain supportive friendships. We have continued to work with local schools, mental health groups and with East Lothian Works to provide opportunities for volunteering and work experience. We have undertaken some major new garden development projects during the past year, including constructing a large greenhouse, creating a new wildlife pond and marsh and developing the central area of the garden as a new potager garden.

Our volunteer co-ordinator, Alasdair McDougall, worked to ensure that all volunteers had the opportunity to develop new skills, gain self-confidence and enjoy their time at the garden. His presence in the garden full time enabled us to welcome visitors to the garden throughout the year.

The key activities undertaken by our volunteer coordinator included:

- Involving volunteers from the local community in learning new skills, forming new friendships and improving their mental and physical health
- Providing outdoor learning opportunities for local groups including schools and other local community groups
- Working with people referred with specific mental or physical health issues, providing a safe and calm space to benefit from outdoor activities
- Providing work experience for job seekers and school pupils
- Helping volunteers to create and maintain a beautiful and productive garden that is open free of charge to visitors
- Working with the board of trustees to manage the project through the Covid-19 pandemic, communicating with volunteers and ensuring appropriate risk assessments and protocols were in place

Local community organisations that participated in activities with us this year included:

- Changes mental health project – 7 participants on an 8 week WELL (Wellness, Environment, Life and Laughter) course
- East Lothian Works – 2 people with barriers to employment were employed under a paid work experience scheme. This work experience was on a part time basis for a six-month period. One of these has now moved on to full time employment and one has had a three-month extension to his contract and is still with us

- Community Jobs Scotland – one young person with barriers to employment was funded to work with us part time for 9 months. He has now moved on to full time seasonal employment with East Lothian Council
- Napier University – 3rd year graphic design students used the garden as real-world project to design new signage scheme for the garden
- Knox Academy – provided work experience for 4 pupils, and 11 pupils volunteered under the Duke of Edinburgh award scheme
- Rural Development Skills students – 8 secondary pupils from around East Lothian used the garden as a venue for practical skills development
- Primary school pupils – provided 14 morning sessions for primary school class studying for John Muir Award

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 year, over 70 individuals volunteered regularly at the project, including 9 with learning difficulties, 9 mental health referrals and 8 people out of work referred for work experience. In total 7,200 manhours were worked over the year by volunteers in restoring and maintaining the garden.

More than 6,500 people visited the garden over the course of the year. The garden was open to the public 34 hours per week all year round. We have continued to make the garden available to visitors free of charge, to make the space accessible to all, and to encourage repeat visits.

Photographs of progress



Construction of replacement greenhouse



Construction of potager garden hard landscaping



Construction of wildlife pond and marsh



Work on vegetable beds



Planting new birch woodland

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 2022 directors approved the release of all the £3,000 of unrestricted funds that were held as designated funds, after they had been applied towards the new greenhouse. The amount held as unrestricted funds on 31 March 2022 was £194,359, including £10,477 as free reserves, comprising £10,632 (cash) and £6 (debtors) less £161 (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 development of the potager in the centre of the garden, planting up and creation of paths in the grass triangles, and improvement 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.

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 Rycroft – Chairman *	30/09/2010	06/10/2021
Carolyn Fox *	26/09/2018	06/10/2021
Chris Avery	28/09/2011	14/10/2020
Ruth Alder	18/11/2019	06/10/2021
Rosemary Greenhill	30/09/2014	14/10/2020
Jennifer Adams **	01/12/2016	25/09/2019
Chris Cormack	14/10/2020	
Caroline Libberton ***	21/03/2022	

* Due to stand down at the September 2022 AGM

**Due to stand down at the September 2022 AGM and seek re-election

***Caroline Libberton was co-opted to Board at Board Meeting 21 March. Will seek formal election at AGM in September 2022.

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 UK General Data Protection Regulation (GDPR) and 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 10/09/2022 and signed on their behalf by



Kathleen Rycroft, Chair

**Statement of Financial Activities Incorporating Income and Expenditure Account
for the Year ending 31 March 2022**

Incoming Resources

	Unrestricted Funds	Restricted Funds	TOTAL 2021/22	TOTAL 2020/21
Income from charitable activities				
Subscriptions	680	-	680	430
Individual donations	7,061	2,700	9,761	4,826
Legacies	476	-	476	2,000
Gift Aid tax refund	1,140	-	1,140	1,221
Events	1,125	-	1,125	-
Grants	-	63,691	63,691	34,549
Sales of produce	3,891	-	3,891	4,817
Sales (other)	2,118	-	2,118	977
Income from charitable activities	16,491	66,391	82,882	48,820
Donation in kind	-	-	-	-
Total incoming resources	16,491	66,391	82,882	48,820

Outgoing Resources

	Unrestricted Funds	Restricted Funds	TOTAL 2021/22	TOTAL 2020/21
Garden development & maintenance				
Plants and seeds	960	2,408	3,368	1,637
Garden materials	2,395	422	2,817	1,462
Hut-related costs	24	-	24	283
Mower-related costs	484	397	881	659
Insurance	524	-	524	524
Printing	562	-	562	397
Events	120	-	120	-
General expenditure	597	315	912	962
Employee salary costs	323	44,912	45,235	29,123
Employee additional costs	432	858	1,290	1,176
Total – Operation of the garden (ex depreciation)	6,421	49,312	55,733	36,223
Depreciation	6,649	-	6,649	6,253
Total – Operation of the garden (inc depreciation)	13,070	49,312	62,382	42,476
Administration costs	-	288	288	577
Total resources expended	13,070	49,600	62,670	43,053

	Unrestricted Funds	Restricted Funds	TOTAL 2021/22	Total 2020/21	Notes
Net incoming resources before transfers	3,421	16,791	20,212	5,767	
Gross transfers between funds	17,402	-17,402	-	-	5
Net incoming resources for the year	20,823	-611	20,212	5,767	
Fund balances at start of year	173,536	14,928	188,464	182,697	
Fund balances at end of year	194,359	14,317	208,676	188,464	

Balance Sheet

	Unrestricted Funds	Restricted Funds	TOTAL 2021/22	TOTAL 2020/21	Notes
Fixed Assets	183,882	-	183,882	163,935	6
Current Assets					7
Cash at bank	10,632	10,331	20,963	24,008	
Debtors	6	4,110	4,116	732	8
Less creditors	161	124	285	211	9
Net assets	194,359	14,317	208,676	188,464	
Financed by					
Capital and reserves					
Restricted fund	-	14,317	14,317	14,928	
Unrestricted fund	194,359	-	194,359	170,536	
Designated funds	-	-	-	3,000	10
Total funds	194,359	14,317	208,676	188,464	

For the year ended 31 March 2022 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 10/09/2022 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 2022

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 to be 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 if no financial cost is 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 (2020/21: £nil). There were no expenses paid to the directors in the year 2021/22 or the year 2020/21.

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

	2021/22	2020/21
Salaries	45,235	29,123
National Insurance costs	-	-
TOTAL	45,235	29,123

The average number of full time equivalent employees during the year was 3 (2020/21: 1): one employee coordinated volunteers supporting the development of the walled garden and supervised the other employees, who were employed as garden assistants.

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 £300 (2020/21: £275).

5. Transfers between funds

Transfers from restricted funds to unrestricted funds included £17,453 in respect of the cost of fixed assets purchased with restricted funds (2020/21: £2,717), offset by £51 to zeroise small remaining balances in two restricted funds.

6. Tangible Fixed Assets

Garden infrastructure and equipment	
Costs	
Brought forward 1 April 2021	195,553
Additions for year	26,596
Carried forward 31 March 2022	222,149

Depreciation		Scheduled final year
Brought forward 1 April 2021	31,618	
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 xylophone in sensory garden – 20%	396	2025/26
Charge for year	6,649	
Carried forward 31 March 2022	38,267	
Net book value 31 March 2022	183,882	
Net book value 1 April 2021	163,935	

7. Investment assets

The Trust held no investments during 2021/22 and 2020/21.

8. Debtors & loans

At 31 March 2022 the Trust was owed:

- £875 by East Lothian Council as reimbursement of garden assistant's salary;
- £735 by SCVO as reimbursement of garden assistant's salary;
- £2,500 by The Mushroom Trust as the balance of a grant payable upon completion of the greenhouse;
- £6 by Charities Aid Foundation as payment of a donation paid to the Trust.

9. Analysis of current liabilities

At 31 March 2022 the Trust owed:

- £158 to NEST for pension contributions;
- £108 to the Trust's payroll services provider;
- £20 to a Trustee as reimbursement of expenditure on plants.

10. Designated funds

In March 2022 the directors approved the release of all the £3,000 of unrestricted funds held as designated funds after they had been applied towards the 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 2022 which are set out on pages 10 to 17.

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.

A handwritten signature in cursive script that reads "Hazel Barton".

Hazel Barton MAAT

21 Briery Bank, Haddington, East Lothian. EH41 4AB

August 2022