



Amisfield Preservation Trust

Annual report and Financial Statements For the year ended 31 March 2023

Company No: SC199773
Scottish Charity No: SC029412



Report of the Trustees for the Year to 31 March 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 March 2023.

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 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.

Overall 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.

The vision has been set out as follows:

- 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 has worked towards these objectives through the combined efforts of many volunteers who give freely of their time throughout the year, supported by one paid full time employee and the occasional seasonal paid assistant. The Trust is reliant on income from a mixture of grant funding, donations and self-funding through sales of plants, produce and selected merchandise, and a range of events and courses.

Achievements and Performance

Our objectives for the year, set out in our Annual Report to the year ended March 2022, were:

- Continued employment of a volunteer co-ordinator. The continuing employment of garden assistants subject to their specific funding arrangements.
- 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 wellbeing through volunteering in the garden.
- Promoting use of the education building and garden by groups or individuals for workshops or educational demonstrations.

During the year 22-23, we continued with a range of activities, following the reopening of the Garden after the pandemic lockdowns. Volunteers continue to express their appreciation for the time spent outside, and in a beautiful, tranquil environment, carrying out tasks in teams and feeling a great sense of achievement as a result of their work. We see people from different backgrounds

and with varying abilities working side-by-side in the flower- and vegetable-beds, the greenhouse, weeding, pruning and deadheading, and carrying out many other tasks.

The previous volunteer coordinator ended his employment in the garden in July 2022, and by the end of August, our current volunteer co-ordinator, Erin Armstrong, joined the team. Erin has been a fantastic addition to the team. She is a former school teacher who has taken various horticultural courses, and she brings a clear focus on education and engagement, providing a welcoming space for volunteers and visitors alike. In addition, we had a couple of garden assistants supporting in the garden at different times (one until August 2022, and one from January 2023), both funded through East Lothian Works. The employment of a full time co-ordinator has a significant impact on the achievements within the garden, some of which are described in more detail below:

Social Inclusion and befriending

We regard one of our key successes to be the degree of social inclusion amongst our volunteer group. Although our volunteers come to us from a wide range of backgrounds and with a variety of skills and experience, our volunteer co-ordinator works to ensure that anyone can participate at whatever level they feel comfortable.

We involve volunteers in developing the design of the garden and in planning and prioritising tasks. Feedback has shown that this leads to a sense of achievement in contributing something positive to their community. Volunteers are further encouraged to participate by joining our board of trustees and becoming involved in running the project.

For our volunteers with additional support needs, our project provides an opportunity to work alongside, and on an equal footing with volunteers from the local community. For many, this is a big step for them to work more independently and has been seen to improve their self-confidence in group situations. We encourage all our volunteers to participate in discussions, contribute to project planning and to attend social events. Feedback from our volunteers has shown they enjoy the opportunity to work and socialise with people that they might not normally meet in their daily lives.

During the past year, 85 individuals regularly volunteered at the garden. We had nine weekly volunteering sessions. A total of 7,983 volunteering hours were put into the garden.



“I enjoy learning about gardening and the social aspect of meeting people in the garden. There’s a spirituality and calmness about the garden that I feel is beneficial to my health. It gives me a deep sense of calm.”

“Volunteering at Amisfield helps me with my confidence, my mood and my mental health. I get lots of enjoyment and pleasure out of being here. It’s good to meet people and interact with folk.”

Work with young people/schools

Our volunteer coordinator has built up links with a range of local schools to encourage young people to work at the garden. These include Yester Primary School and the Compass School, which use the garden to study for their John Muir Awards. We also provide a venue for 8 young people to participate in the Duke of Edinburgh Award scheme (Knox Academy and North Berwick High). Over the past year 200 children and young people took part in activities in the garden.



The garden was used as a venue to deliver a National 4 level Rural Skills qualification to 8 secondary school pupils alongside staff from the Ridge and East Lothian Works. Feedback from students attending has been very positive. Many of the attendees enjoy the chance to thrive in an outdoor learning environment and some have expressed an interest in pursuing a career in an environmental occupation.



“I like to be busy with jobs and wheelbarrowing compost.”

“I get to do things I wouldn't get to do anywhere else.”

“I like doing the planting and weeding because it's relaxing and you get to plant lots of colourful plants”

“I feel really happy because it's a really nice place to be.”

“After I've visited the garden I feel tired after hard work and quite relaxed.”

Participation of Health and Employability Referrals

Our volunteer coordinator has built up of contacts at local GP surgeries, ELCAP, East Lothian Carers, East Lothian Community Hospital, Changes Mental Health programme and East Lothian Works. This has led to volunteers being referred for improvements in mental and/or physical health, or for work experience. Volunteers may join one of the established volunteer groups, or may initially need more individual support. The volunteer coordinator provides regular reviews of progress to assess the level of support required. Over the past year, 9 people with additional support needs, 8 people with mental health issues and 10 with long term physical health conditions have volunteered regularly at the garden. Three job seekers attended for work experience.

“I like coming to Amisfield because I find it relaxing. It lifts my spirits and I don't feel depressed when I come to the garden. It helps me to feel useful again, and it gets me out of the house and gives me a sense of purpose.”



Provision of training

Employment of our volunteer co-ordinator enables us to provide a variety of training opportunities for volunteers, members of the public and for the various groups which make use of the garden facility. Training ranges from ad-hoc workshops on various horticultural techniques (apple pruning, propagation, scything), garden design sessions, volunteer led workshops (yoga, art activities, wreath making), as well as more formal training sessions with external tutors. The wide range of training offered allows our volunteers to choose how they wish to learn new skills.



Secondary developments

The employment of a full-time member of staff has allowed us to maintain our opening hours, bringing in many visitors who have contributed to the project through suggestions and ideas, donations / membership income, potential contacts for help and as new volunteers. The garden is open to the public to visit free of charge 6 days per week. In 2022/23 we had nearly 8,000 visitors.

The volunteer co-ordinator has enabled us to develop the garden as a visitor attraction. Over the past year we have built a second wildlife pond, improved the potager garden, redesigned the fruit growing cages, added 'no-dig' areas to the vegetable garden, built a new cold frame and improved signage all over the garden. Community events such as the Easter Egg hunt, Apple Day and the Summer Plant sale / Art Exhibition brought in over 700 visitors.

Erin has helped us further develop our social media presence (Facebook, Instagram) enabling us to reach more people in the wider community.



“Lovely family time had by all at your Easter Event.”

“My boys loved it! Thank you to everyone involved.”

“An excellent day – fantastic artwork and the garden is looking amazing. All those varieties of apples!”

Tackling Climate Change

At our monthly group meetings, volunteers often propose ideas of how we could reduce our carbon footprint and take positive steps to help limit climate change. As a community gardening project, tackling climate change is already a priority in much of what we do. We grow large quantities of fruit and vegetables which volunteers, visitors and people from the local community share and take home, thereby reducing food miles. We pot up all our plants for sale in recycled plastic plant pots and we only use peat free compost. We make large quantities of compost from our garden waste and we use this as a mulch, together with our own leaf mould. We plant many native trees and shrubs, both within the garden and in the surrounding woodland areas that we manage. This year we have constructed an additional wildlife pond and a wildflower area within our biodiversity meadow.



Case Study

Thomas joined Amisfield as a volunteer 5 or 6 years ago, he can't remember the exact date. He is a 'well kent' face in Dunbar and volunteers at other outdoor activities such as Countryside Rangers, the Ridge and Belhaven Community Garden. Prior to volunteering he had worked as a seasonal gardener with East Lothian Council so he has a good knowledge of all things horticultural. Thomas says that he gets so much out of volunteering at Amisfield. He says that because he has asperger's and dyspraxia it is important for him that he volunteers at a place where people understand him. He comes to Amisfield because of 'the people, the gardening knowledge and the relaxation'. He enjoys the social aspect of volunteering and said he knows all the volunteers and likes to have a smile and chat with everybody. Amisfield has become a central part of Thomas's week and he reckons it has made a big difference to his life.

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.

Objectives for the financial year 23/24

In the coming year we will focus particularly on the following objectives:

- Further develop our ability to generate revenue, through increased sale of plants, produce and merchandise, increased numbers of members and visitors (through increased communication

and marketing), and through events and courses. This will help us create a sustainable organisation for the medium term, with less reliance on grants (although we will continue to pursue grant income).

- Enhance our 'wellbeing' focus further, trialling a few events with a clear wellbeing focus and defining a vision for a clear, community focused and inclusive wellbeing strategy in subsequent years.
- Explore opportunities to develop a part of the garden to focus on climate adaptation and education in how to grow plants that can withstand drought and require less watering. This will form a project in subsequent years.
- Review the state of the historical structures and establish a clear conservation management plan, in conjunction with experts in the field.
- Through better signage and explanations, enhance the educational aspect of the garden.

Financial Review

The Trust's work has primarily been 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 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 2023 the directors approved the allocation of £5,000 of unrestricted funds to be held as designated funds, to be applied towards a replacement ride-on mower as and when that becomes necessary. The total amount held as unrestricted funds on 31 March 2023 was £198,597, including the designated funds and £16,896 as free reserves, comprising £17,066 (cash) and £9 (debtors) less £179 (creditors).

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 coordinator'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 Chair is appointed by the Directors to lead 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	Re-elected
Karin Sode – Interim Chair*	Co-opted – 1 June 2023	N/A
Lesley Henry	28/09/2022	N/A
Stephen Gowenlock	28/09/2022	N/A
Jennifer Adams	01/12/2016	28/09/2022
Ruth Alder	18/11/2019	06/10/2021
Chris Avery**	28/09/2011	14/10/2020
Rosemary Greenhill**	30/09/2014	14/10/2020
Chris Cormack***	14/10/2020	N/A

* Co-opted to the Board as Interim Chair at a board meeting May 2023

** Due to stand down at the October 2023 AGM and seek re-election

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

During the financial year 2022-23, there were no sub-committees. Sub-committees are currently being formed to support the management of the Garden, its governance, finances and operational activities.

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: Anne's Cottage, 12A Sidegate, Haddington EH41 4BZ

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. Mitigation: 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. Mitigation: 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 12 September 2023 and signed on their behalf by



Karin Sode, Interim Chair

Statement of Financial Activities Incorporating Income and Expenditure Account for the Year ending 31 March 2023

Incoming Resources

	Unrestricted Funds	Restricted Funds	TOTAL 2022/23	TOTAL 2021/22	Notes
Income from charitable activities					
Subscriptions	730	-	730	680	
Individual donations	8,947		8,947	9,761	
Legacies	-	-	-	476	
Gift Aid tax refund	1,390	-	1,390	1,140	
Events	4,681	-	4,681	1,125	
Grants	-	32,693	32,693	63,691	3
Sales of produce	2,614	-	2,614	3,891	
Sales (other)	2,280	-	2,280	2,118	
Total incoming resources	20,642	32,693	53,335	82,882	

Outgoing Resources

	Unrestricted Funds	Restricted Funds	TOTAL 2022/23	TOTAL 2021/22	Notes
Plants and seeds	1,089	92	1,181	3,368	
Garden materials	3,142	232	3,374	2,817	
Hut-related costs	501	-	501	24	
Mower-related costs	901	-	901	881	
Insurance	732	-	732	524	
Printing	634	-	634	562	
Events	462	-	462	120	
General expenditure	599	-	599	912	
Employee salary costs	298	27,576	27,874	45,235	4
Employee additional costs	552	731	1,283	1,290	
Total – Operation of the garden (ex depreciation)	8,910	28,631	37,541	55,733	
Depreciation	7,181	-	7,181	6,649	
Total – Operation of the garden (inc depreciation)	16,091	28,631	44,722	62,382	
Administration costs	313	-	313	288	5
Total resources expended	16,404	28,631	45,035	62,670	

	Unrestricted Funds	Restricted Funds	TOTAL 2022/23	Total 2021/22	Notes
Net incoming resources before transfers	4,238	4,062	8,300	20,212	
Gross transfers between funds	-	-	-	-	6
Net incoming resources for the year	4,238	4,062	8,300	20,212	
Fund balances at start of year	194,359	14,317	208,676	188,464	
Fund balances at end of year	198,597	18,379	216,976	208,676	

Balance Sheet

	Unrestricted Funds	Restricted Funds	TOTAL 2022/23	TOTAL 2021/22	Notes
Fixed Assets	176,701	-	176,701	183,882	7
Current Assets					8
Cash at bank	22,066	18,289	40,355	20,963	
Debtors	9	176	185	4,116	9
Less creditors	179	86	265	285	10
Net assets	198,597	18,379	216,976	208,676	
Financed by					
Capital and reserves					
Restricted funds	-	18,379	18,379	14,317	
Unrestricted funds	193,597	-	193,597	194,359	
Designated funds	5,000	-	5,000	-	11
Total funds	198,597	18,379	216,976	208,676	

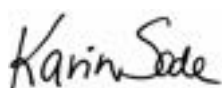
For the year ended 31 March 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 12 September 2023 and signed on their behalf by:



Karin Sode, Interim Chair

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 2023

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 (2021/22: £nil). There were no expenses paid to the directors in the year 2022/23 or the year 2021/22.

3. Income from grants

Grants received included £15,615 from the Big Lottery Fund (2021/22: £15,161) and £16,846 from East Lothian Council (2021/22: £22,500), in each case to fund salaries and associated costs in respect of members of staff.

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

	2022/23	2021/22
Salaries	27,874	45,235
National Insurance costs	-	-
TOTAL	27,874	45,235

The average number of full time equivalent employees during the year was 1 (2021/22: 3).

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.

5. Independent Examiner's remuneration

The independent examiner's fees are £330 (2021/22: £300).

6. Transfers between funds

There were no transfers from restricted funds to unrestricted funds. In 2021/22 they included £17,453 in respect of the cost of fixed assets purchased with restricted funds, offset by £51 to zeroise small remaining balances in two restricted funds.

7. Tangible Fixed Assets

Garden infrastructure and equipment	
Costs	
Brought forward 1 April 2022	222,149
Additions for year	-
Carried forward 31 March 2023	222,149

Depreciation		Scheduled final year
Brought forward 1 April 2022	38,267	
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 centre circle paving and edging – 2%	112	2071/72
Charge for greenhouse – 2%	420	2071/72
Charge for year	7,181	
Carried forward 31 March 2023	45,448	
Net book value 31 March 2023	176,701	
Net book value 1 April 2022	183,882	

8. Fixed investment assets

The Trust held no investments during 2022/23 and 2021/22.

9. Debtors & loans

At 31 March 2023 the Trust was owed:

- £176 by East Lothian Council as reimbursement of garden assistant's salary;
- £9 by Charities Aid Foundation as payment of a donation paid to the Trust.

10. Analysis of current liabilities

At 31 March 2023 the Trust owed:

- £109 to NEST for pension contributions;
- £156 to the Trust's payroll services provider.

11. Designated funds

In March 2023 the directors approved the allocation of £5,000 of unrestricted funds to be held as designated funds, to be applied towards a replacement ride-on mower as and when that becomes necessary.

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 2023 which are set out on pages 14 to 19.

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.

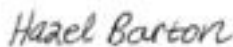
Independent examiner's statement

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 MAAT
21 Briery Bank, Haddington, East Lothian. EH41 4AB
July 2023