



Amisfield Preservation Trust

Annual report and Financial Statements For the year ended 31 March 2025

Company No: SC199773
Scottish Charity No: SC029412



Report of the Trustees for the Year to 31 March 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year to 31 March 2025.

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 purpose

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.

During the year the Trustees reviewed and updated the wording of the Trust's purpose to the following:

'To ensure that Amisfield Walled Garden remains a beautiful place:

- which enhances the wellbeing, learning and social engagement of volunteers, visitors and community groups, and the skills and life outcomes of those involved in its maintenance and management
- where a community can work together to maintain and improve its environment.

The Trust has worked towards this purpose through the combined efforts of many volunteers who give freely of their time throughout the year, supported by one paid full time employee and one paid part-time employee. 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 fundraising events.

Overview of 2024/25

Amisfield is the largest volunteer-led walled garden in Scotland and in 2024/25 welcomed 11,257 visitors (9,700 in 2023/24). The garden continued to be open to the public free of charge, five and a half days a week, providing the town of Haddington with the equivalent of a massive public garden and tourist attraction at little public cost, and bringing in many visitors who, besides spending in local businesses, have contributed suggestions and ideas, made donations or become members of the garden, bought produce and other items, or become volunteers.

During the year 115 individuals regularly volunteered at the garden with a total of 2970 volunteering sessions: 8910 volunteering hours were put into the garden. 15 people with additional support needs and 17 people with mental health issues and long-term physical health conditions have volunteered regularly at the garden.

During the year we:

- * *Planted more trees in our woodland*
- * *Mulched areas of bare earth to reduce weeding and retain moisture in the soil*
- * *Continued to trial 'dig' and 'no-dig' beds for growing vegetables*
- * *Installed new signage in the garden*

** Moved our entrance and produce stand from a corner to the hitherto redundant double doors opening onto the main garden walk.*

** Hosted over 150 Primary 5 school children and four local pupils for their S3 Work Experience, and provided Duke of Edinburgh volunteering opportunities*

** Hosted several local groups for garden tours*

We held community events such as a summer plant sale, a Doors Open Day, Easter crafts and egg hunt event. We opened on a weekend for the Scottish Gardens Scheme and an Apple Day, bringing in visitors of all ages.



"A beautiful garden... Well done to the hard work of the team of volunteers who keep it so beautiful."

"Although we can't go far, we love coming to the garden to look at different plants. There are plenty of seats dotted around for us to have a rest and watch the flowers and people in the garden."

"Every time we visit the garden it gets better and better. What an improvement in the space over the last few years."

Objectives 2024/25

Our objectives for the year, set out in our previous Annual Report, were to:

1. Enhance our 'wellbeing' focus further through employment of a Wellbeing and Outreach worker, extending our outreach into the local community and hosting new workshops with a clear wellbeing focus and defining a vision for a clear, community focused and inclusive wellbeing strategy in subsequent years.
2. Seek replacement funding for the Garden Coordinator post and continuation funding for the Wellbeing and Outreach worker post.
3. Enhance the educational aspect of the garden, including through the implementation of better signage and explanations.
4. Continue to focus on climate adaptation and education in how to grow plants that can withstand drought and require less watering.

5. Follow up the review of the state of the historical structures by engaging with East Lothian Council with the aim of securing adequate funding to address any important remedial actions that are required.
6. Further develop our ability to generate revenue, including indirectly through increased communication and marketing.

Progress against Objectives

1. *Wellbeing*

In 2024, grant funding from the Communities, Mental Health and Wellbeing Fund for a part-time Wellbeing and Outreach Worker enabled the Amisfield Preservation Trust to strengthen its commitment to using the Walled Garden to support the wellbeing of the local community. Augmenting activities already in place, and working collaboratively with the Garden Coordinator, the Wellbeing and Outreach Worker offered 1:1 support, wellbeing workshops and employability support.

a. *1-1 support*

This was offered to 16 people identified as benefitting from individual support whilst volunteering in order to enable them to participate fully in tasks and gain confidence and enjoyment from sessions. Individuals given support included people with disabilities, long-term physical or mental health conditions and people who might be socially isolated. We accepted referrals from other organisations, both in the public and third sectors, as well as self-referrals. The duration of support ranged from a few sessions to 6 months.

b. *Wellbeing workshops*

Thirty-four garden-based, wellbeing workshops were delivered including a 4 week seasonal gardening programme for carers, a 4-week Wellbeing in Nature programme for people experiencing mental ill-health, a hanging basket workshop for 2 carers' organisations, a bulb-planting workshop for trauma-experienced women, an event for World Therapeutic Horticulture Day, a posy-making workshop for people living with dementia and ten mindfulness workshops.

The wellbeing workshops enabled Amisfield to reach 134 individuals and work in partnership with other Third Sector organisations (e.g. Changes, Carers of East Lothian, The Ridge). In a number of cases, individuals who participated in wellbeing activities became regular volunteers, members and regular visitors, extending the wellbeing benefit of their involvement with Amisfield.

c. *Employability*

Employability and wellbeing are intertwined and our work with young people in this field included supporting them into regular activity and positive routines, and helping them to connect with others, addressing barriers to employment or training e.g. confidence building, coaching and mentoring, wellbeing support.

d. Photos and feedback



"Amisfield gives me the opportunity to learn about gardening, plants, propagation, cutting grass and most importantly spending quality time outside with others."

"I like to communicate with other volunteers and be sociable and friendly with them. I like telling them about events and what I've been up to, both the positive and negative aspects of relationships."

"I must say that I am loving every session! Everyone is kind and caring, I enjoy the flexibility of it in case I can't do one session, and I value all the knowledgeable volunteers offering their support. Amisfield is a little heavenly place where I can recharge by giving back."



"I like coming to Amisfield for the company, wildlife and fresh air in the garden. I like to see the different seasons and how the garden changes."

"I really enjoy my time volunteering at Amisfield Garden and feel it is a worthwhile community project in which to invest my free time."

"There is a lovely inclusive atmosphere at Amisfield. Everyone is made to feel very welcome and that their contribution is valuable."

"We've had various reasons we couldn't get here over the last 18 months and Amisfield was the first place I wanted to visit. It's tremendous. It gives inspiration for our own garden while also enabling you to feel relaxed and closer to nature."



"The Garden Coordinator is great at leading, she's helped with my confidence around gardening and is always excellent at explaining things, giving options and being kind."

"Due to disability he cannot work so volunteering at the garden is good for his physical and mental wellbeing as it gives him structure and purpose as well as being outdoors, which he enjoys."

"I wanted to engage in a shared activity with a friend in deteriorating health. We both like gardening, so it was a great fit to volunteer at Amisfield."



2. Funding

We were able to secure replacement funding for the Garden Coordinator post. During the year the pressure on local council finances and a desire by the National Lottery not to provide semi-permanent funding to individual good causes meant that grants from our two recent main sources of funding were reduced. However, we were successful in attracting a three-year grant from the Erskine of Torrie Foundation, which provides part funding for the Garden Coordinator post. The Cruach Trust also gave us some funding towards this post for this financial year. Towards the end of the financial year we heard that we were successful in securing part funding for our Wellbeing and Outreach Worker for 2025/26 from the Communities, Mental Health and Wellbeing Fund. This grant, along with funding from the Scottish Government's Employability Grant programme, will ensure that the Wellbeing and Outreach Worker post is now fully funded for the next financial year.

3. Enhancing the educational aspect

Employment of our Garden Coordinator 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. During the year we provided workshops on various horticultural techniques (apple pruning, propagation, hanging baskets), garden design sessions, volunteer-led workshops (yoga, art activities, wreath making, floral design and willow weaving) as well as more formal training sessions with external tutors. The wide range of training offered allows our volunteers and visitors to choose how they wish to learn new skills. We were able to provide volunteers access to First Aid courses and the Botany garden design course.

We have improved signage within the garden with a set of beautiful wooden descriptive and directional signs. Wood for the signs was donated by Windymains Timber Ltd and the signs made by the Grassmarket Project. We have purchased two new brown 'Visit East Lothian' signs on the road outside to improve the directions to the garden. We have also updated our garden leaflet which now includes a map of the different attractions within the garden.



4. Climate Adaptation

As a community gardening project, tackling climate change is already a priority in much of what we do. We grow large quantities of different fruit and vegetables, both for sale and for volunteers to take home, thereby reducing food miles. We make large quantities of compost from our garden waste and we make our own leaf mould, thus reducing our use of (peat-free) commercial compost and allowing us better to retain moisture within the soil. We again sowed wildflower seeds on the relatively dry site of the former glasshouses as a way of helping us assess how we can adapt our planting to drier and warmer conditions. Our planting aims to increase biodiversity across the seasons. We aim to limit our use of piped water through capturing water off roofs into butts.



5. Conservation

The garden walls and other structures date from the late eighteenth century and constitute a category A listed building. Following on from the visual condition survey undertaken in 2024 (which was designed to identify any actions required, coupled with an assessment of the priority needing to be given to such actions) we are in discussions with East Lothian Council, the owner of the garden, as to an agreement about a suitable action plan and funding sources. Repointing leaking joints in the coping stones to prevent deterioration of the walls is a priority for which we are seeking funding.

6. Revenue generation

Revenue from donations, events, produce and plant sales cover the day-to-day running costs of the garden - tools, machinery, seeds, plants etc. However, our ability to increase such income substantially is constrained by the garden having minimal covered space, no mains electricity and a single toilet. The amount raised by these routes falls far short of the employment costs of our Garden Coordinator without whom the garden could not be curated to its current standard, nor the level of community engagement sustained. The Board has identified for many years a key risk that income is insufficient to cover these employment costs.

During the year we moved our produce stand next to our educational hut. We improved the layout and display and also installed two card readers pre-programmed with set amounts (one at the produce stand and one at the main gate). These changes led to increases in both donations and produce/plant sales. For the plant sale we introduced a new and clearer pricing structure. This, along with a wider range of plants, led to a very successful event which both raised funds and drew new visitors to the garden.

The Board continued to apply for grants. Where we received funding, we ensured that all conditions attached to the grant were met.

Objectives for the financial year 2025/26

In the coming year we will focus particularly on:

- Enhancing the Volunteer experience while improving the appearance of the garden by mulching bare areas and underplanting shrub areas, thereby reducing self-seeding and the hours spent weeding and watering;
- Increasing climate resilience by mulching, denser planting and more rigorous selection of additions to the garden thereby increasing the garden's ability to cope with drought;

- Raising the profile of the garden to increase membership, local engagement, first time visitors and the proportion of income which is self-generated or recurrent;
- Extending weekend opening hours to make the garden available as a resource to those whose working commitments make it hard to visit during weekdays;
- Adding a further significant permanent feature to the garden.

Financial Review

The annual cost of providing the community with all the opportunities afforded by Amisfield Walled Garden during the financial year amounted to around £60,000. This included over £40,000 relating to employee costs.

Total unrestricted income rose from under £18,000 to over £30,000, with all component elements seeing an increase. During the year the area displaying items for sale and produce was moved and improved, which resulted in a welcome increase in income from donations and sales. Total unrestricted expenditure (excluding depreciation) fell from around £14,000 to around £11,000, aided by being able to use part of a grant to buy plants and seeds, and by the absence of the previous year's expenditure on a survey of the walls and buildings. Overall this resulted in a boost to unrestricted net current assets, which allowed the directors to set aside, or designate, funds to meet specific known or contingent future expenditure.

Total restricted funds changed little between the start and the end of the year at around £31,000. Grants were received to fund all of the Garden Coordinator's costs, including a new 3-year grant from the Erskine of Torrie Institution to fund half of those costs. The costs of the Wellbeing and Outreach worker were met by the grant received shortly before the start of the year, and some further funding for this post was received during the year.

Although the Trust's financial situation has improved, the directors will continue to seek grant funding to help meet employee costs as the unrestricted income remains insufficient to cover all of the garden's expenditure.

Reserves Policy

Reserves are needed to bridge the gap between the spending and receiving of income, including that resulting from the uncertainty associated with grant funding, and to cover unplanned emergency repairs and other expenditure. We consider the reserves required at least once a year, taking into account our current and future liabilities.

When considering the target level of reserves we recognise the long-term and inter-generational nature of the Trust's objectives. We need to ensure that the garden can remain open as a safe and attractive space which enhances the wellbeing of those who use it as visitors or volunteers. Our policy, in accordance with the spirit of the agreement under which the land is leased from East Lothian Council, is that the garden should be free to enter and open throughout the year for as many hours as we can manage.

The garden is maintained and developed by more than a hundred regular volunteers, including vulnerable adults. Resourcing, supporting and scheduling volunteers and ensuring the safety of visitors requires the employment of a full-time, horticulturally-qualified, Garden Coordinator, and a Wellbeing and Outreach worker, currently half-time.

Our ability to generate income is limited to visitor donations, the sale of produce, plants and a limited range of other items, and special events as the garden is free to enter, has no mains power, minimal covered space and a single toilet. Such income meets the day-to-day costs of garden materials and maintenance, but cannot meet employment or capital costs in full. For the shortfall we are dependent on grants, which are typically of twelve months duration; take four to six months from application to decision; and in many cases preclude repeat funding. There is no guarantee that

grant applications are successful. However, given the desirability of avoiding the duration of employment contracts being completely dependent on the success of grant applications, we have to allow some level of unfunded employment costs in our financial planning.

In general we aim to maintain free reserves in unrestricted funds which might be expected to be sufficient for several months of unrestricted charitable expenditure, coupled with reduced income from donations, sales and events (e.g. in the event of poor weather). The Board sets a target level of reserves at the start of each financial year and reviews that target from time to time depending on the success or failure of grant applications. For the 2025/26 year the initial target is £10,000.

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' items, which could include a replacement mower or repairs of the garden infrastructure. We also consider the level of unfunded employment costs referred to above. 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 2025 the directors approved the allocation of the following amounts of unrestricted funds to be held as designated funds:

- £7,500 towards a replacement ride-on mower as and when that becomes necessary;
- £5,000 towards any emergency repairs of the walls (taking into account the lease liability); and
- £20,000 in respect of unfunded employment costs during the following two years or so.

The total amount held as unrestricted net current assets (i.e. excluding fixed assets) on 31 March 2025 was £44,378, including the designated funds and £11,878 as free reserves, comprising £12,208 (cash) and £18 (debtors) less £348 (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 9 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 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 Garden Coordinator is progressing with work in the garden, the status of projects outwith the Garden Coordinator's responsibility, e.g. the maintenance of the building, general administrative and financial 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 Garden Coordinator and other Directors and are made aware of their responsibilities as company directors and charity trustees.

Directors

Directors	First appointed	Last re-elected
Frank Kirwan - Chair	9 July 2024	2 October 2024
Jennifer Adams*	1 December 2016	28 September 2022
Chris Cormack	14 October 2020	26 September 2023
Stephen Gowenlock	28 September 2022	2 October 2024
Rosemary Greenhill*	30 September 2014	26 September 2023
Lesley Henry	28 September 2022	2 October 2024

* Due to retire at the 2025 AGM and seeking 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'. Should the directors identify any area of concern they work to rectify or improve policies and procedures.

Board Sub-Committees

During the financial year 2024/25 the Board considered whether to set up any formal sub-committees and decided not to do so. The Board, however, delegates various operational matters to small groups of directors, who report on progress to the Board at its monthly meetings.

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.

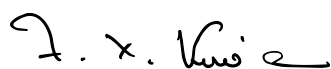
Risk management

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 employees, volunteers and visitors are managed by ensuring that there are regular assessments of the nature and magnitude of the risks, before and after mitigating actions in place, and identification of any improvements to mitigating actions that should be implemented. Public liability and employee insurance are in place.

Approved by the directors on 16 September 2025 and signed on their behalf by



Frank Kirwan, Chairman

Statement of Financial Activities Incorporating Income and Expenditure Account for the Year ending 31 March 2025

Incoming Resources

	Unrestricted Funds	Restricted Funds	TOTAL 2024/25	TOTAL 2023/24	Notes
Income from charitable activities					
Subscriptions	1,523	-	1,523	930	
Individual donations	10,896		10,896	8,560	
Legacies	-	-	-	-	
Gift Aid tax refund	2,173	-	2,173	2,012	
Events	6,273	-	6,273	3,250	
Grants	-	47,882	47,882	52,411	3
Sales of produce	5,113	-	5,113	954	
Sales (other)	3,691	-	3,691	2,070	
Total income from charitable activities	29,669	47,882	77,551	70,187	
Interest received	465	-	465	-	4
Total incoming resources	30,134	47,882	78,016	70,187	

Outgoing Resources

	Unrestricted Funds	Restricted Funds	TOTAL 2024/25	TOTAL 2023/24	Notes
Plants and seeds	769	1,449	2,218	1,253	
Garden materials	1,938	618	2,556	2,571	
Hut-related costs	124	-	124	149	
Mower-related costs	1,297	-	1,297	1,326	
Insurance	789	-	789	767	
Items for sale	979	-	979	1,034	
Events	135	500	635	123	
General expenditure	1,005	3,696	4,701	9,829	5
Employee salaries and pensions	3,032	39,183	42,215	31,642	6
Employee additional costs	720	2,087	2,807	1,647	5
Total – Operation of the garden (ex depreciation)	10,788	47,533	58,321	50,341	
Depreciation	6,781	-	6,781	7,181	
Total – Operation of the garden (inc depreciation)	17,569	47,533	65,102	57,522	
Administration costs	384	-	384	343	7
Total resources expended	17,953	47,533	65,486	57,865	

	Unrestricted Funds	Restricted Funds	TOTAL 2024/25	TOTAL 2023/24	Notes
Net incoming resources before transfers	12,181	349	12,530	12,322	
Gross transfers between funds	-	-	-	-	8
Net incoming resources for the year	12,181	349	12,530	12,322	
Fund balances at start of year	197,918	31,380	229,298	216,976	
Fund balances at end of year	210,099	31,729	241,828	229,298	

Balance Sheet

	Unrestricted Funds	Restricted Funds	TOTAL 2024/25	TOTAL 2023/24	Notes
Fixed Assets	165,721	-	165,721	172,502	9
Current Assets					10
Cash at bank	44,708	32,544	77,252	62,546	
Debtors	18	-	18	8	11
Less creditors	348	815	1,163	5,758	12
Net assets	210,099	31,729	241,828	229,298	
Financed by					
Capital and reserves					
Restricted funds	-	31,729	31,729	31,380	
Unrestricted funds	177,599	-	177,599	192,918	
Designated funds	32,500	-	32,500	5,000	13
Total funds	210,099	31,729	241,828	229,298	

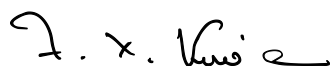
For the year ended 31 March 2025 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 16 September 2025 and signed on their behalf by:



Frank Kirwan, 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 2025

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, payment of expenses, or other benefit in cash or kind for their services (2023/24: £nil).

3. Income from grants

Grants received included £18,696 from the Lottery Fund (2023/24: £18,710), £16,701 from the Erskine of Torrie Institution (2023/24: £nil), £7,000 from the Communities Mental Health and Wellbeing Fund (2023/24: £14,650) and £2,000 from the Cruach Trust (2023/24: £nil), in each case to fund salaries and associated costs in respect of members of staff. £1,380 (2023/24: £nil) was received from the Asda Foundation to fund wellbeing activities.

4. Interest received

During the year £20,000 of unrestricted funds was placed in an interest-bearing 90-day notice deposit account with Bank of Scotland.

5. General expenditure and Additional costs

'Additional costs' now includes only expenditure directly attributable to employees and their activities. Other restricted expenditure met by relevant grants is now categorised as 'General expenditure'. The 2023/24 totals have been restated to show a consistent treatment.

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

	2024/25	2023/24
Salaries and pension contributions	42,215	31,642
National Insurance costs	-	-
TOTAL	42,215	31,642

The average number of full time equivalent employees during the year was 1.5 (2023/24: 1).

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.

7. Independent Examiner's remuneration

Included in the total are independent examiner's fees of £350 (2023/24: £330). The fees for the examination of these accounts is £370.

8. Transfers between funds

There were no transfers between unrestricted funds and restricted funds. In 2023/24 they included £2,982 in respect of the cost of fixed assets purchased with restricted funds, offset by £33 to zeroise a small remaining balance in a restricted fund.

9. Tangible Fixed Assets

Garden infrastructure and equipment	
Costs	
Brought forward 1 April 2024	225,131
Additions for year	-
Carried forward 31 March 2025	225,131

Depreciation		Scheduled final year
Brought forward 1 April 2024	52,629	
Charge for septic tank – 2%	78	2060/61
Charge for multi-purpose hut – 2%	2,594	Various 2062/63 - 2067/68
Charge for footpaths – 2%	702	2066/67
Charge for gate – 2%	20	2067/68
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 fruit cages – 20%	596	2028/29
Charge for year	6,781	
Carried forward 31 March 2025	59,410	
Net book value 31 March 2025	165,721	
Net book value 1 April 2024	172,502	

10. Investment assets

The Trust held no investments during 2024/25 and 2023/24.

11. Debtors

At 31 March 2025 the Trust was owed:

- £18 by Charities Aid Foundation as payment of a donation paid to the Trust.

12. Analysis of current liabilities

At 31 March 2025 the Trust owed:

- £645 to the Grassmarket Community Project for wooden signs;
- £180 to the Trust's payroll services provider;
- £170 to NEST for pension contributions;
- £168 in respect of two purchases of under £100 each that had been made but not yet paid for or reimbursed.

13. Designated funds

In March 2025 the directors approved the allocation of £32,500 of unrestricted funds to be held as designated funds (£5,000 at 31 March 2024). This comprised:

- £7,500 to be applied towards a replacement ride-on mower as and when that becomes necessary;
- £5,000 towards any emergency repairs of the walls; and
- £20,000 for unfunded employment costs during the following two years or so.

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 2025 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

Hazel Barton MAAT

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

August 2025