

THE HADDINGTON GARDEN TRUST SCIO

FINANCIAL STATEMENTS

31 DECEMBER 2024

Charity Number SC048702

THE HADDINGTON GARDEN TRUST SCIO

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name The Haddington Garden Trust SCIO

Charity number SC048702

Trustees

Independent examiner

Bankers

Bank of Scotland
44 Court Street
Haddington
East Lothian
EH41 3NP

TRUSTEES ANNUAL REPORT YEAR ENDED 31 DECEMBER 2024

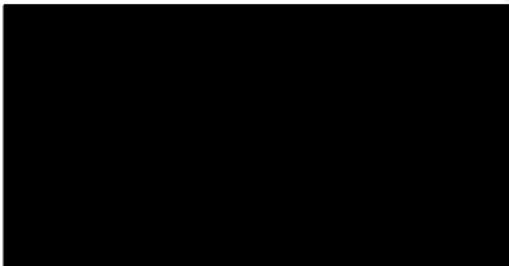
The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisors on page 1 of the financial statements.

TRUSTEES

The Trustees who served the charity during the year are:



STRUCTURE, GOVERNANCE AND MANAGEMENT

THE HADDINGTON GARDEN TRUST SCIO

The Haddington Garden Trust SCIO is a charitable Trust and the purposes and administration arrangements are set out in our Constitution of 2019. The Trust is responsible for the management of St. Mary's Pleasance, the community garden of 0.65 hectares located within the Royal Burgh of Haddington.

The Trustees have delegated the day-to-day management of the community garden to a Garden Committee which operates under the chairmanship of [REDACTED] who attends and reports to the Trustees at their regular meetings. The Trustees remain responsible for all statutory, employment and fund-raising matters.

The Garden Committee works closely with the Trustees and formally reports to the Trustees twice in each year to plan budgets and to report outcomes.

OBJECTIVES AND ACTIVITIES

The Trust holds title to the garden adjoining Haddington House. Its purposes are to preserve the garden for the public benefit and to develop the garden as an old Scottish garden.

St Mary's Pleasance Garden is a heritage walled garden and occupies about 0.65 hectares (1.6 acres) between St. Mary's Churchyard, Lady Kitty's Garden and Haddington House, which dates from 1648. The main access to the garden is from Sidegate, one of the oldest streets in the Royal Burgh. The garden was designed by the architect [REDACTED] to a specification of the late [REDACTED], former Director of the Royal Botanic Gardens, Kew. Some of the garden's boundary walls were built by Napoleonic prisoners of war. The design reflects the features of a 17th century Scottish garden. It contains a mount and sunken garden, both period features. There is also a boxed hornbeam walk, cottage garden, orchard and meadow, period rose border and raised herb beds. The pleached allee of laburnum is spectacular in May and June. As far as is possible, all the trees, shrubs and herbs are types known to have been in existence in Scotland in the 17th century. The trees in the orchard represent varieties from the 17th to the early 20th century, including White Melrose, Galloway Pippin, Stobo Castle and Stirling Castle. The meadow is planted with spring bulbs and wildflowers to provide a display from snowdrops early in the year to oxlips in April. Summer wildflowers then take over.

ACHIEVEMENTS, PERFORMANCE and IMPACT

In the year ending December 2024 Grants and Donations were received from charitable bodies and individuals.

A generous donation was made by the AEB Trust for a tree to commemorate Queen Elizabeth and towards the core costs of the garden.

The trustees acknowledge the gratitude the Stevenston Charitable Trust's multi-year commitment to the maintenance of the garden.

A grant from The Stanley Smith (UK) Horticultural Trust was generously awarded and has enabled the replanting and enhancement of the Cottage Garden.

The Trustees are indebted to East Lothian Council One Council Partnership Fund and other donors including individuals both named and anonymous for their generosity. These contributions enabled the Trustees to install a stone sundial in the sunken garden which was beautifully crafted and installed by trainees at The Ridge in Dunbar.

We were delighted to welcome our new gardener, [REDACTED] who is an asset, helping to maintain and upkeep the garden and engage with the community who visited the garden during 2024. [REDACTED] is supported by two new volunteers. The Trust will be holding an Open Afternoon in spring 2025 to develop its volunteer programme.

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██████████, our garden manager, has continued to supervise all aspects of the garden and maintained good links with Blooming Haddington, East Lothian Council and other community groups.

All aspects of the garden are in good shape and much admired.

This summer St Mary's Pleasance Garden was delighted to be chosen as the Beautiful Scotland, Discretionary Award Winner through Blooming Haddington.

As it is over 40 years since it was first created the various features of the garden are undergoing renewal as part of a rolling 5-year programme. This year work has focused on replanting an area that was cleared in 2017 - see [Garden Report](#).

We were able to realise our refurbishment and refresh the Cottage Garden, with help from plants supplied by *MacPlants* and to Blooming Haddington volunteers who worked hard with the preparation and planting. We look forward to seeing the results in 2025.



A variety of hawthorn tree has been planted at the heart of Haddington to mark the coronation of King Charles III. ██████████, Lord Lieutenant for East Lothian, was joined by his predecessor ██████████ MBE, chairman of Haddington Garden Trust, to plant the special hawthorn tree.



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The wet, early summer planting ceremony was also attended by the Haddington Garden Trustees and some locals.

The Wild Flower Meadow in the orchard is progressing well, the new period roses established and there was a good harvest of fruit, nuts and vegetables which were made available for sale.

The new *Walk Around the Garden* booklet is a fantastic resource and proving helpful to guide those visiting, such as the Edinburgh U3A did in the summer.



We hosted another film set booking and weddings/ photo shoots in the garden and is an important income stream.

Progress has been made in partnership with East Lothian Council on the plans for repairing the boundary wall. A planning application will be submitted in early 2025 and plans to appoint a contractor to undertake the works later in the year are well underway so that we can bring the rear area of the garden back to top condition.

We have had good feedback from a wide range of individuals and groups who have enjoyed the quality and ambience of the garden. We seem to have got the balance between footfall in the garden and tranquillity about right.

The Garden continues to provide a significant resource for the local community. We enjoy welcoming the nursery, young parents and junior library groups who use the garden for recreation and learning, along with the local camera and painting clubs.

We are very sad to lose our chairman, [REDACTED] DL and Trustees [REDACTED] and [REDACTED] Duchess of Hamilton who stood down at the AGM in December 2024. All long standing trustees, they have contributed to the ongoing success and management of the Trust. Their significant contributions to improvements in the garden are a fitting legacy. We thank them for their tireless commitment over the years.

We are delighted however, to have [REDACTED] as our new Patron and look forward to working with him to improve the resilience of the Haddington Garden Trust in 2025.

FINANCIAL REVIEW

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Full details of the financial results are shown in the Statement of Financial Activities on page 7.

RESPONSIBILITIES OF THE TRUSTEES

The charity's Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the of the charity and the income and expenditure of the charity for that period.

In preparing the financial statements, the Trustees are required to:

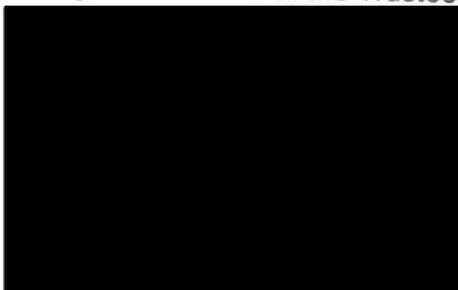
- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP.
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

■■■■■ has been appointed as independent examiner for the ensuring year.

Signed on behalf of the Trustees



3 MAY 2025

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HADDINGTON GARDEN TRUST YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 7 to 11.

Respective responsibilities of Trustees and examiner

The charity's Trustees 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 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 matters have come to our attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 any unusual items of 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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 obtained.

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024

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	Note	2024	Total Funds	2023
INCOME				
Income from charitable activities:				
Donations	3	17,337		19,365
Interest		<u>1,042</u>		<u>819</u>
TOTAL INCOME		18,379		20,183
EXPENDITURE				
Charitable activities	4/5	<u>(19,803)</u>		<u>(16,795)</u>
TOTAL EXPENDITURE		(19,803)		(16,795)
NET INCOME / (EXPENDITURE)		(1,424)		3,388
Funds brought forward		<u>45,538</u>		<u>42,149</u>
FUNDS CARRIED FORWARD		44,114		45,538

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

The notes on pages 9 to 11 form part these financial statements.

BALANCE SHEET

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31 DECEMBER 2024

	Note	2024	2023
CURRENT ASSETS			
Cash at Bank		44,541	45,143
Prepayments		-	819
CREDITORS: Amounts falling due within one year	7	(427)	(424)
		<u>44,114</u>	<u>45,538</u>
NET ASSETS		<u>44,114</u>	<u>45,538</u>
FUNDS			
Unrestricted income funds		<u>44,114</u>	<u>45,538</u>
TOTAL FUNDS		<u>44,114</u>	<u>45,538</u>

The financial statements were approved by the members of the committee on the 2025 (3 MAY) and are signed on their behalf by:

The notes on pages 9 to 11 form part these financial statements.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

The Trust is a charitable incorporated organisation, and its principal office is Lennoxlove Estate Office, Lennoxlove Haddington, East Lothian, EH41 4NZ. The Trust was formed with the principal objective of the management of St. Mary's Pleasance, the community garden of 0.65 hectares located within the Royal Burgh of Haddington.

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1. ACCOUNTING POLICIES

General

The accounts have been prepared in accordance with the Charities SORP (FRS 102) 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 (FRS 102) effective (1 January 2019), Financial Reporting Standard 102 applicable in the UK and Republic of Ireland, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The accounts are presented in sterling and are rounded to the nearest £.

The Trust has taken advantage of the provisions in the SORP not to prepare a Statement of Cash Flows.

Going Concern

The Trustees consider that the current financial position of the Trust, together with prudent management, will ensure that the Trust will continue in operational existence for the foreseeable future, and they therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

Income recognition

All income is recognised in the SOFA when the Trust is legally entitled to the income and the amounts can be quantified with reasonable accuracy. Donations and gift aid receipts are recognised on receipt.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Trust to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. The Trust is not registered for VAT therefore all VAT is charged against the expenditure heading for which it was incurred.

Fixed Assets

All fixed assets are initially recorded at cost.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

2. Trustees' fees

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No Trustees received fees or expenses during the year.

3. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds	
		2024	2023
Donations			
Donations	14,137	14,137	15,365
Interest			
Interest	1,042	1,042	819
Grants Receivable			
East Lothian Council	3,200	3,200	4,000
	<u>18,379</u>	<u>18,379</u>	<u>20,183</u>

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds	
		2024	2023
Management of St Mary's Pleasance	19,187	19,187	15,658
Support Costs	616	616	1,137
	<u>19,803</u>	<u>19,803</u>	<u>16,795</u>

5. COST OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertake n directly	Support Costs	Total Funds	
			2024	2023
Management of St Mary's Pleasance	19,187	616	19,803	16,795

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

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	2024	2023
Wage and Salaries	<u>11,650</u>	<u>11,424</u>

No employee received remuneration of more than £60,000 during 2024 or 2023.

7. CREDITORS: Amounts falling due within one year

	2024	2023
Taxation and Social security	<u>427</u>	<u>424</u>
	<u>427</u>	<u>424</u>

8. UNRESTRICTED INCOME FUNDS

	Balance at 1 January 2024	Incoming resource s	Outgoing resource s	Gains and losses	Balance at 31 December 2024
General Funds	45,538	18,379	(19,803)	-	44,114

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current assets	Total
Unrestricted funds	<u>44,114</u>	<u>44,114</u>
Total Funds	<u>44,114</u>	<u>44,114</u>