Annual Report and Accounts of
Scottish Allotments and Gardens Society

Scottish Charitable Incorporated Organisation (SCIO) reg. no. SC049420

1st April 2024 - 31st March 2025

Principal office: Chalna, Daviot, Inverness IV2 5XQ

The annual report and accounts were approved at a meeting of the trustees on 4.7.25.

The trustees of the charity at that date were:

[redacted]

Persons who served as trustees during the period covered in this report are:

[redacted]

Provisions to regulate the purposes and administration of the charity are contained in the constitution of the charity.

BOARD OF TRUSTEES

Eligibility

51. Any individual or associate member is entitled to nominate themselves, or another such member, for election as a trustee.

52. A corporate member is entitled to nominate a person who is an allotment holder and member of their organisation for election as a trustee

53. For the avoidance of doubt, trustees, on election, are bound by the legal duties of charity trustees and are not delegates from and do not report to, any particular members of the charity.

54. A nominee, or current trustee, may not be:

a. disqualified from being a charity trustee under the Charities and Trustee Investment

(Scotland) Act 2005; or

b. an employee of the organisation.

55. Trustees must transmit to all members an invitation to consider nomination for election as a trustee:

a. such an invitation shall be scheduled such that the nominations received may be

included in the annual ballot of members;

b. such nominations must be received by the charity in a manner determined by the

trustees no later than 15 clear days from the date on which ballots will be

transmitted to members;

c. trustees must transmit to members the invitation to nominate at least 15 clear days

before the closing date for receipt of nominations.

The SCIO will operate as a charitable organisation and its purposes are:

a. The advancement of learning, including by supporting allotment holders and groups

through the provision of information, training and events.

b. acting as the focal point for allotment holders and groups, providing guidance and

support.

c. researching, informing, educating and reporting on matters relevant to allotments

both locally and nationally, and to actively inform and consult members about issues

which impact on allotments.

d. The advancement of community development, urban and rural development,

including by:

i. preserving existing allotments.

ii. promoting the cultivation of all suitable ground and generally to foster an

interest in sustainable allotment gardening and promote new allotments in

Scotland.

iii. protecting the interests of allotment gardeners and representing them

effectively.

iv. encouraging and supporting the formation of allotment groups and

encouraging the sharing of site resources, skills, knowledge and equipment.

e. To advance sustainable environmental improvement and protection by:

i. encouraging the effective use of allotments and the adoption of good practice in sustainable management of the land of Scotland.

ii. advocating the benefits of environmentally sustainable allotment gardening.

iii. promoting and protecting the conservation of allotments as places of great biodiversity.

f. The promotion of health, wellbeing, community activism, volunteering and the relief of poverty.

Summary of the main activities of the charity undertaken and achievements in the financial year:

This was a difficult year for SAGS. Our appeals for new board members were eventually answered but owing to a lack of administrative handover and a new Chairman lacking experience the Charity has lost direction. We were unable to hold any quorate board meetings during the session, apart from the meeting to appoint the new Directors. Some board members stated at the outset that they only wished to be involved for a short period of time pending recruitment of some longer term Trustees and wish to resign at the earliest opportunity.

It is essential that the recruiting continues if the Charity is to continue and as the constitution allows for a regular turnover of executive board members. This should keep the organisation active and avoid stagnation, but it does require new people to come forward to take a turn helping to run it and that has proved extremely difficult.

Anyone who is a member of SAGS can apply to be a member of the board and have their name added to the ballot paper. They don't have to be an allotment holder. Anyone on the waiting list for an allotment can take out an individual membership to be eligible.

Existing arrangements continued throughout the past year, including access to benefits for our members through discount schemes.

Partners include Chris Knott Insurance, Suttons Seeds, Kings Seeds, JB Seed Potatoes, Natural Grower, Seedball, Gardening Naturally, Seeds To Suit, and Caledonian Green Goodness.

SAGS ANNUAL ACCOUNTS 2024 - 2025

2023 - 2024			2024 - 2025		Notes
12,427.97		**Opening balance**		12,255.69	
		Income			
		Subscriptions:			
1,207.68		Sites	1,005.00		
110.00		Individuals	110.00		
139.00		Community Gardens	160.00		
40.00		Developing Groups	10.00		
	1,496.68			1,285.00	
18.00		Donations			
	18.00				
	1,514.68	**Total income**		**1,285.00**	
		Expenditure			
		Conference/AGM hire of Hall			
		Conference/AGM cost of Catering			
162.87		Web site costs	149.07		
		Postage, etc., expenses			
		Other admin. Expenses			
		Printing Newsletters			
180.00		Membership of Scottish Environmental Link	311.00		
		Membership of SURF	24.00		
444.09		SAGS trophies and liabilities insurance	512.72		
900.00		Projects grant awards			
	1,686.96	**Total expenditure**		**996.79**	
	-172.28	**NET PROFIT/LOSS**		**288.21**	
	12,255.69	**Closing balance**		**12,543.90**	
		Represented by			
	12,255.69	Cash at bank		**12,543.90**	

Notes

1. These accounts are prepared on a cash basis and represent the income and expenditure through the bank account between April 1st 2024 and March 31st 2025. £41 of subscription income for members joining the 2025-26 session was received in the previous financial year

[redacted]

Treasurer, Scottish Allotments and Gardens Society

Independent examiner's report on the accounts

Report to the trustees/members of the **Scottish Allotments and Gardens Society**

Registered charity number: **SC049420**

On the accounts of the charity for the period 1st April 2024 – 31st March 2025

Set out on pages 1-5

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 [other than any disclosed on the disclosure section below]

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 9 of the 2006 Accounts Regulations

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.

[redacted]

Date: 25th July 2025

Disclosure section (Only complete if the examiner needs to highlight material problems).

Give here brief details of any items that the examiner wishes to disclose