

Report and Financial Statements for  
the period ended 30 September 2024



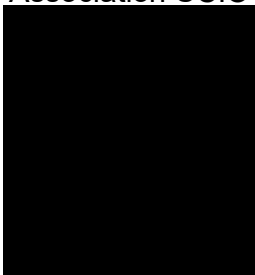
# Aden Allotments

Aden Community Allotment Association  
SCIO Report and Financial Statements for  
the period from 1 October 2023 to 30  
September 2024

Registered Charity No. SC048430



## Charity Information

Charity Name	Aden Community Allotment Association SCIO
Trustees	
Charity number	SC048430
Principal address	The Steading Abbey St Old Deer Peterhead AB42 5LN



Trustees Report

Independent Examiner's Report

Statement of Receipts and Payments

Statement of Balance

Notes to the Financial Statements

## **Structure, Governance and Management**

### **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 4 June 2018. It has a two-tier structure consisting of the Members and the Board of Trustees.

### **Appointment of trustees**

Trustees are appointed in accordance with the constitution.

## **Objectives and Activities**

### **Charitable purposes**

- The provision of recreational facilities, or the organization of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- The advancement of environmental protection or improvement

### **Activities**

Aden Community Allotments Association is an allotment site with 96 allotments situated in Mintlaw in the Northeast of Scotland. Money is raised for the benefit of the allotments, the members and for the wider local community.

We celebrated the 10<sup>th</sup> Anniversary of our formation on 29<sup>th</sup> November 2023.

## **Growing**

The continually wet and cold weather over the winter, and well into spring, meant that many of the plot-holders delayed planting their seeds and small plants. This had the consequence of shortening the growing season, and when the plants started to grow, they seemed to shoot up at an alarming rate. Summer did appear, eventually, and most of our members were able to harvest a reasonable amount of fruit and vegetables.

During last winter storms, some damage occurred to the community greenhouse. Some of the more hands-on members were able to rectify the damage and to replace the broken glass. Flooding also occurred at the far end of the site. This was mainly due to external drains and ditches being inundated by heavy rains. Unfortunately, there is not a lot that we are able to do until the floods soak away naturally.

## **Security**

Following the break-in to the tool store shed and subsequent theft of tools and materials, we secured funding of £2875 from Aberdeenshire Council. This was to clad the shed in box-profile sheeting and to install a steel door. Additionally, we added funds to the grant, in order to install a CCTV system. Four CCTV cameras have been positioned so that the main buildings are protected, and the CCTV control system is in our most heavily protected building. Additionally, the system has a battery back-up power supply, as the power had been turned off during the break-in. This will provide, in the event of further break-ins, high quality images that may be passed to the police to assist them.

The combination lock on the main gate had been causing problems. Some members had been unable to operate the combination in certain weather conditions. We purchased an electronic lock, which proved to be very successful. Unfortunately, it broke and had to be replaced. This replacement electronic lock has since broken down. We are in consultation with the manufacturers regarding the robustness of the item.

## **Mini Plots**

The mini plots, introduced last year, have proved to be very popular. So much so, that we have increased their number. The desired aim of the mini plots, to address the issue of untidy plots, has not been totally successful. However, there has been a reduction in the number of untidy plots. Again, locker style sheds have been provided for the mini plot-holders.

## **Functions**

The first function, this reporting period, was a Tea in the Cabin held on 28<sup>th</sup> December. Considering it was held between Christmas and New Year, there was an excellent response from the local community. Although the community enjoyed the full functionality of the cabin, the profits of £800 were paid directly to Barnardo's by the Tea in the Cabin Team.

The second Tea in the cabin, similar to the first, was held at the end of March and attracted a large attendance. The profits from this event resulted in Aden Allotment donation to two very local charities, namely Cammy's Voice the Tardes, and to Men United Peterhead SCIO. Each received £500.

In spring we had a successful Meet 'N Greet, where we enjoyed a pot-luck lunch getting to meet our new plot holders.

The third Tea in the Cabin event at the end of June, again attracted a large crowd from the local community. A very impressive £1600 was split, by Aden Allotments, between two charities, Marie Curie and Alzheimers.

Our planned Open Day at the end of July was cancelled at the last minute due to unforeseen circumstances.

To signal the end of the main growing season, we held our Jumper BBQ. This was to celebrate our achievements and to hand out trophies to the members with the best plots.

## **Sharing our Learnings**

This year, we have had several visits from external organisations. The allotments have a representative on the Aden Working Group where we contribute and work with other park partners to make Aden a better place for local people and communities. We attend training and networking events held by BDP, AVA and the Co-op ensuring we are linked with partner organisations.

In early spring, we had a visit by the Children from Pitfour School. Although the weather had been wet, and very few vegetables had been planted, the children thoroughly enjoyed their visit.

In early summer, the children from Mintlaw School visited the allotments. It was a much better day and, with most of the plots planted up, there was much more to see.

A group of members of New Pitsligo WRI also visited in early summer. They had a tour of the allotments and, afterwards, they enjoyed the hospitality of the cabin.

A course was held, in the cabin, by a local florist, for the creation of Christmas table centrepieces. A small charge was made, and the money raised was donated to charity.

Several craft courses for fused glass art were held by a local artist. In all, 11 one-day courses were held during the early and late spring.

In June, a talk was delivered by one of our members, under the auspices of The Masonic Grand Lodge, about prostate cancer. The talk was very well attended, and a lot of relevant literature was distributed to members.

The local Masonic Lodge held a very successful BBQ on 22nd June, utilising the cabin and associated facilities.

The Friends of Aden held their AGM on 22nd July in the cabin and again, used the full range of facilities.

## **Achievements and Performance**

### **Donations Given**

As part of our support programme for disadvantaged people the allotments donated financial gifts to a variety of local charities and to some national charities. The current financial situation has had a considerable impact on some members of the local community. The allotments have been aware of the challenges faced by low-income families and vulnerable adults across Central Buchan. We also donated £1000 in cash for food parcels and to assist with electric bills over the Christmas period.

### **Donations made to various charities.**

Just before Christmas, a team of allotment members and community help made 150 Christmas wreaths and sold them for charity. The allotments provided the initial materials cost and the use of the cabin and facilities. Their efforts resulted in a creditable success, and although not directly from the allotments, the Wreath Making Team were able to donate £1630 to a variety of local charities.

£1000 to Buchan Area Committee Maud Christmas Appeal

#### **Tea in the Cabin 30<sup>th</sup> March:**

£500 to Cammy's Voice the Tardes  
500 to Men's United SCIO Peterhead

#### **Tea In the Cabin 29<sup>th</sup> June:**

£750 to Marie Curie  
£750 to Alzheimers

A donation of £100 was made to Prostate Scotland following the talk.

A donation of £50 was made to Jack Grant, on his retirement. Jack was instrumental in setting up the allotments and gave much help and advice.

<b>Aden Allotments Charitable Donations</b>	<b>Amount</b>
Maud Christmas Appeal	£ 1,000.00
Cammy's Voice the Tardes	£ 500.00
Men United Peterhead SCIO	£ 500.00
Prostate Scotland	£ 100.00
Alzheimers	£ 800.00
Marie Curie	£ 800.00
<b>Total</b>	<b>£ 3,700.00</b>

### **Donations and Grants Received**

£400 from the wreath making team.

£2517 from Aberdeenshire council for security enhancements.

£2003 from the Co-op

Chest Freezer from Stella's Voice.

£150 from the local Masonic Lodge for using the cabin and facilities for their BBQ.

£20 from Pitsligo WRI after their visit.

### **Product donations**

The local garden centre has donated a selection of vegetable seeds, to be distributed to plot-holders.

### **Community plots and community shop**

We have two community plots one focuses on pre-school children. The second is worked by people who have mental health issues and focuses on building confidence, self-esteem and improving skills. They have benefitted greatly and are now ready to move on to their own plots and projects. A new group will be sought to take over this plot.

A small shop was organised by a volunteer, bought in bulk, and sold peat free compost, grow bags, bone meal and fertilisers at cost to plot holders on site. A recycle yard where useful items like slabs, wood and fencing is also available on site.

### **Tools Project**

We believe having shared resources is the most sustainable way to support plot holders who may struggle to afford tools and to reduce our environmental footprint. A rotovator as well as power tools, barrows and garden equipment are available to borrow. However, training must be completed before using any of the power tools.

### **The Future**

We used to say that our volunteers were our greatest strength, and, although there is a small group of helpers out-with the committee who help to maintain the site, we don't seem to be able to attract enough help for some of the bigger routine tasks such as painting and joinery work. The result is that we have had to employ tradesmen to carry out these tasks, with the resulting drain on our finances.

Report and Financial Statements for  
the period ended 30 September 2024



It is with great sadness that our community champion, responsible for most of the charitable works, has decided to give up her plot and leave the allotments. She will be genuinely missed.

We envisage a smooth hand over to a new committee and will do our best to make the transition as straight forward as possible.

Approved by the Trustees and signed on their behalf by:

[REDACTED]

Committee Member

20th October 2024



## Aden Community Allotment Association

SC048430



Receipts and payments accounts							
For the period from	Year			to	Financial year		
	Day	Month	Year		Day	Month	Year
	1	October	2022		30	September	2023

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	4,569				4,569	291
Legacies					-	
Grants	2,004	2,517			4,521	8,516
Receipts from fundraising activities	508				508	663
Gross trading receipts	1,307				1,307	1,597
Income from investments other than land and buildings					-	
Rents from plots	3,840				3,840	3,680
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>12,228</b>	<b>2,517</b>	<b>-</b>	<b>-</b>	<b>14,745</b>	<b>14,747</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>12,228</b>	<b>2,517</b>	<b>-</b>	<b>-</b>	<b>14,745</b>	<b>14,747</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	824				824	339
Gross trading payments	12,781	2,517			15,298	12,888
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	3,771				3,771	1,277
Governance costs:					-	
Audit / independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Rent from Plots (refunds)	-				-	60
<b>A3 Sub total</b>	<b>17,476</b>	<b>2,517</b>	<b>-</b>	<b>-</b>	<b>19,993</b>	<b>14,664</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>17,476</b>	<b>2,517</b>	<b>-</b>	<b>-</b>	<b>19,993</b>	<b>14,664</b>
<b>Net receipts / (payments)</b>	<b>(5,248)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,248)</b>	<b>83</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(5,248)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,248)</b>	<b>83</b>

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	7,278	-			7,278	7,195
	Surplus / (deficit) shown on receipts and payments account	(5,248)				(5,248)	83
						-	
						-	
	<b>Cash and bank balances at end of year</b> (Agree balances with receipts and payments account(s))	2,030	-	-	-	2,030	7,278

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
Total			-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
Total			-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
Total			-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
Total			-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

[Redacted Signature and Name Area]

05/11/2024

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

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**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

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**Additional analysis (1)**

Analysis of receipts and payments

**1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Various Donations	4,569				4,569	256
					-	35
					-	
<b>Total</b>	<b>4,569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,569</b>	<b>291</b>

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**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Buchan Area Grant		2,517	2,517	3,600
Co-op	2,004		2,004	2,488
			-	1,928
			-	500
<b>Total</b>	<b>2,004</b>	<b>2,517</b>	<b>4,521</b>	<b>8,516</b>

reference - reference -

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
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					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
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					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - name of fund below coop	Unrestricted fund 2 - name of fund below	Unrestricted fund 3 - name of fund below	Unrestricted fund 4 - name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations		4,569			4,569	291
Legacies					-	
Grants	2,004				2,004	2,428
Receipts from fundraising activities		508			508	663
Gross trading receipts		1,307			1,307	1,597
buildings					-	
Rents from land & buildings		3,840			3,840	3,680
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>2,004</b>	<b>10,224</b>	<b>-</b>	<b>-</b>	<b>12,228</b>	<b>8,659</b>
					cross ref error	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,004</b>	<b>10,224</b>	<b>-</b>	<b>-</b>	<b>12,228</b>	<b>8,659</b>
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities		824			824	339
Gross trading payments	2,004	10,777			12,781	6,800
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations		3,771			3,771	1,277
Governance costs:					-	
Audit / independent examination		100			100	100
Preparation of annual accounts					-	
Legal costs					-	
Rent from Plots (refund)					-	60
<b>Sub total</b>	<b>2,004</b>	<b>15,472</b>	<b>-</b>	<b>-</b>	<b>17,476</b>	<b>8,576</b>
					cross ref error	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,004</b>	<b>15,472</b>	<b>-</b>	<b>-</b>	<b>17,476</b>	<b>8,576</b>
					cross ref error	
<b>Net receipts / (payments)</b>	<b>-</b>	<b>(5,248)</b>	<b>-</b>	<b>-</b>	<b>(5,248)</b>	<b>83</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>-</b>	<b>(5,248)</b>	<b>-</b>	<b>-</b>	<b>(5,248)</b>	<b>83</b>
					cross ref error	
<b>Nature and purpose of funds</b>						

Aden Community Allotment Association

SC048430

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - name of fund below	Restricted fund 2 - name of fund below	Restricted fund 3 - name of fund below	Restricted fund 4 - name of fund below	Total restricted funds	Total restricted funds last period
	AC					
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	2,517				2,517	6,088
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>2,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,517</b>	<b>6,088</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,517</b>	<b>6,088</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Equipment					-	
Utilities					-	
Cladding for green shed	768				768	
Metal door for green shed	851				851	
electrical materials	260				260	
Joinery work	638				638	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>2,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,517</b>	<b>-</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>2,517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,517</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,088</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,088</b>

**Nature and purpose of funds**

Security for allotment sheds

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**APPENDIX 3**



**Report to the trustees/members of**

**Registered charity number**

**On the accounts of the charity for the period**

**Set out on pages**

**Respective responsibilities of trustees and examiner**

**Basis of independent examiner's statement**

**Independent examiner's statement**

**Signed Name**

**Relevant professional qualification(s) or body (if any)**

**Address**

Independent examiner's report on the accounts <span style="float: right;">v2</span>						
Charity name <b>Aden Community Allotment Association</b>						
Registered charity number <b>SC048430C</b>						
Period start date			<b>to</b>	Period end date		
Day	Month	Year		Day	Month	Year
1	10	2023		30	9	2024
						(remember to include the page numbers of additional sheets)

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.

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.

In the course of my examination, no matter has come to my attention ~~[other than that disclosed on the attached page\*]~~

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



\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**APPENDIX 3**

**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**

A large, empty rectangular box with a thin black border, occupying the right two-thirds of the page. It is intended for the user to provide details of items to be disclosed, as indicated by the text to its left.