

Company registration number: SC299227

Charity registration number: SC037429

# Trellis Scotland

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025



Morris & Young  
Chartered Accountants  
6 Atholl Crescent  
PERTH  
PH1 5JN

# **Trellis Scotland**

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## Trellis Scotland

### Reference and Administrative Details

**Trustees**

Sir Andrew Cubie, Chairperson  
Charles Carnegie, Treasurer  
Colin Stirling  
Mike Buckley-Jones  
Peter Norman Sinclair  
Linda Rose Treliving  
Stan Green  
Jim Jermyn  
George Gilchrist

**Secretary** Fiona Thackeray

**Chief Executive Officer** Fiona Thackeray

**Charity Registration Number** SC037429

**Company Registration Number** SC299227

**Registered Office**

Unit 8  
Perth Business Centre  
28 Glasgow Road  
PERTH  
PH2 0NX

**Independent Examiner**

Morris & Young  
Chartered Accountants  
6 Atholl Crescent  
PERTH  
PH1 5JN

## **Trellis Scotland**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

#### **Structure, Governance and Management**

Trellis Scotland is a charitable company limited by guarantee. It was incorporated on 20th March 2006 and its activities are governed by its Memorandum and Articles of Association.

A Board of Directors (the charity trustees) has overall responsibility for the affairs of Trellis Scotland (also referred to as 'Trellis' in these financial statements). The Directors are elected by the membership at the AGM and serve for a term of 1 year after which they are eligible to stand for re-election.

The day-to-day management of Trellis is carried out by the Chief Executive Officer who is supported by a small team who deliver its services.

The remuneration of key management personnel and all staff is discussed and agreed by the trustees.

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Sir Andrew Cubie, Chairperson
- Charles Carnegie, Treasurer
- Colin Stirling
- Mike Buckley-Jones
- Peter Norman Sinclair
- Linda Rose Treliving
- Stan Green
- Jim Jermyn
- George Gilchrist

Secretary: Fiona Thackeray

Chief Executive Officer: Fiona Thackeray

# Trellis Scotland

## Trustees' Report

### Objectives and Activities

The overall object of Trellis is to promote the education and welfare of people who are disabled or who have other conditions of need, for example, those facing drug and alcohol addictions; acquired brain injuries; homelessness and related problems or children with support needs due to physical or mental health problems.

In furtherance of this object, Trellis's key activities are:

- To provide networking and development support, including the provision of advice, information and training, to existing therapeutic gardening projects;
- To raise awareness of the work of, and encourage and foster the creation of new therapeutic gardening projects including the promotion of best practice and research;
- Work in partnership with local communities, groups, projects, Government and other agencies to achieve the above.

### Achievements and performance

**Vision:** Excellent therapeutic horticulture and its benefits are available to all.

**Mission:** To help people who need it most to improve their health and wellbeing through gardening, plants and nature connection.

This past year we've had the privilege, of working alongside a remarkable community of practitioners, volunteers, community groups, and individuals. All of them support people facing disability and disadvantage to improve their health and wellbeing through gardening, plants, and nature connection. Despite an extremely tough funding landscape, together we helped thousands of people transform their lives. That's only been possible because of the incredible strength of our network, the inspirational generosity of our funders and supporters, and the unwavering dedication of our small but mighty team.

These 12 months saw us make real progress towards long-held goals such as our practitioner qualification and professional association. With Scone Palace we began discussions on developing an exciting project to create a home for therapeutic horticulture by the banks of the Tay. Our membership scheme, due for review, was completely renewed by the team to create a package that is closely tailored to the needs of practitioners offering custom access to relevant support services.

Looking back on a busy year, several themes stand out. The **knowledge base** for the sector is one. The health benefits of spending time in gardens and in nature are increasingly recognised including in the new Chief Medical Officer's report, which is very positive news. But the most vulnerable people, facing the biggest health difficulties, need support from skilled practitioners with the right knowledge and training to access and get the most out of gardening and green spaces. That's where our training and information resources come in. We created new website material outlining the skills and learning necessary for safe, high quality therapeutic horticulture (TH) practice and signposting people to crucial elements of this knowledge base.

## Trellis Scotland

### Trustees' Report

The new knowledge base area formed part of a much bigger programme of work to redevelop our website. We remodelled the site layout and content to make information easier to find and pulled new and existing material together to allow people to find the information they need to build their skills for excellent practice. This will help unlock maximum benefit for people most in need. In addition, we've been improving the Research pages which outline the evidence base that underpins the practice. For many people affected by disability or disadvantage, enjoying the benefits of time in nature is not (just) a walk in the park. Our information resources and training equip practitioners with the understanding and skills to help people enjoy the profound health benefits of being in gardens or nature, whatever their circumstances and abilities. With the right knowledge, TH practitioners can work with anyone, anywhere, opening up the benefits of gardening even in the most unpromising places.

Social and green prescribing is on the rise as the benefits of being in gardens and nature are recognised. That's wonderful to see, but for such schemes to operate safely requires agreed quality and training standards to safeguard the reliability and standard of services for vulnerable people. Our continuing work to develop a practitioner course, a Professional Development Award at SCQF level 7, hopefully very close to approval from the national qualifications authority, the SQA, and build the professional association for therapeutic horticulture in the UK (ASTH), alongside Thrive, addresses this need. Meanwhile, we also developed new foundation training courses that will allow new entrants to the sector and practitioners alike to build their skills and confidence, from beginner level up.

We've been delighted and proud with the progress made in these areas over the year, bringing the PDA closer than ever to approval by the national accreditation body, SQA, and through the UK professional association, creating clear quality standards and professional pathways for the sector. Gaining external accreditation from the national qualifications body will mean the PDA is eligible for grant funding and will find broad recognition among employers. In turn this will enable maximum access to study for people from all walks of life from career changers to people getting back on track after illness or time out of the workplace or education. Increasing skills, qualifications and quality standards, will increase the availability of therapeutic horticulture services. If employers and referrers can't recognise and trust the training and standards of the sector, it limits opportunities for people to enter the field as trainees and constrains referrals, funding and availability of therapeutic sessions for people who most need them. This spurs us on and inspires us to stay focused on this work.

**Value for money** is another very salient theme. At a time when the strains on public finances are extreme, we offer excellent value for a modest outlay. Trellis support services that benefit over 14,500 people each week, cost under £16 per person to provide. Despite this high cost effectiveness, raising funding to continue our work is more difficult than we can ever remember and we have endured cuts this year in our grants from government. We've tried firstly to negotiate to reduce or avoid these cuts where we can, and, meanwhile, to find other ways to keep our finances in good order so services can continue sustainably for the future.

Come rain or shine in the gardens we work in and across the therapeutic horticulture sector, we're inspired by the dedication, incredible skill, the varied talents and unstinting generosity of people in our network and others working in this arena around the world. The Trellis team - the donors and supporters, volunteers, staff, board members, patrons who keep this work going, have all played a huge part in the achievements of the year. And we know, as we look forwards to another year, that they won't fail us, coming up with the ideas, stamina, support, time and energy that's needed just at the right moment.

## Trellis Scotland

### Trustees' Report

#### East Lothian GP practice pilot focused on depression & anxiety

Working in partnership with a motivated GP team in East Lothian we developed a pilot plan to run TH sessions on site for patients with depression & anxiety, referred by the GPs and Link Workers. If successful with fundraising efforts, we hope this innovative programme will start later in 2025. As well as helping patients recover from and manage depression and anxiety symptoms, we plan to document the process and findings from this pilot to share with other health centres who want to develop therapeutic horticulture programmes for patients. This will be a step towards systemic change in our healthcare system towards preventative approaches and a bridge to wider adoption of similar models across the country.

#### Perthshire Community Mental Health programme

It's always wonderful to work with new groups and find out what they do differently. We developed a plan in autumn 2024 to work with the Salvation Army Lifehouse group, Isla Court Sheltered Housing residents and the Alzheimer's Scotland Brain Health unit. On being awarded Communities Mental Health and Wellbeing funding in January, we got straight to work helping these groups start growing. So far, it has been a huge adventure and very rewarding for everyone involved.

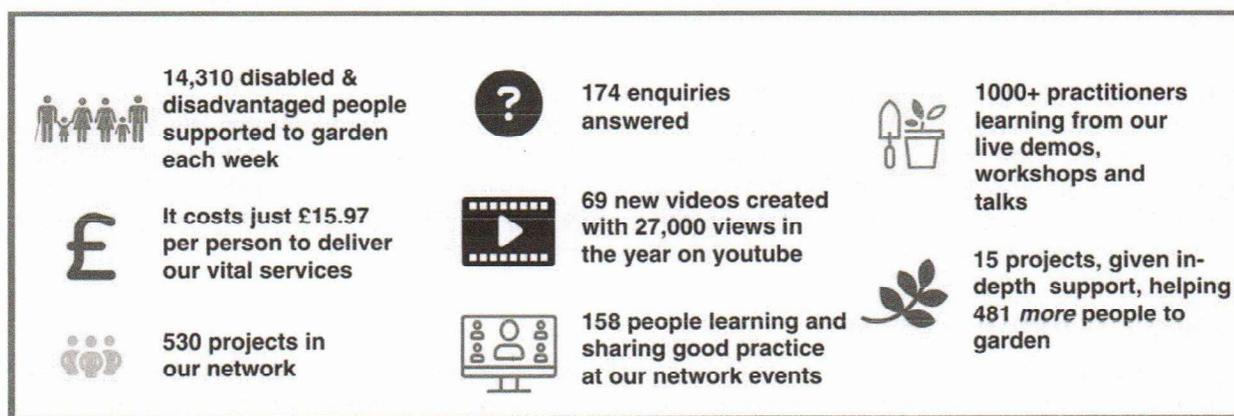
#### **Training & Good Practice Sharing**

- Learning: we helped over 1000 people gain new skills and confidence at our training and good practice events, including the Autism and Gardening training day held at a project near Stirling.
- Conference: Over 120 people booked to join our national gathering in the barn at The Bield, Blackruthven. This annual event, rated exceptional by a huge proportion of delegates featured a keynote address by Dr. Carly Wood on her recent University of Essex research on therapeutic horticulture and mental health, specifically depression and anxiety. Other workshops focused on homelessness prevention and community gardening, curriculum-linked gardening and how to run sustainable organisations.
- We enabled 158 people to share good practice and learn from peers in the network through our networking and good practice exchange events.
- The Information Service and Fieldwork team helped 174 enquirers and gave in-depth support to a further 555 people on site at 15 projects through our field service.
- This same Information Service team created 69 new videos, taking our YouTube Library to an amazing 246 films. These videos clocked up 27,000+ views, an outstanding increase of 216% from 2024. Viewers amassed 672 hours of watch time and the channel now has 551 subscribers.
- Seminar Series: our international seminar series continued to inspire and educate, sharing global learning with speakers from Australia, Ukraine, Hong Kong, Nigeria, UK, Kenya and Portugal.
- WTHD: The spirit of global collaboration was bigger and more energetic than ever in our third year of World Therapeutic Horticulture Day on the 18th of May 2025, a celebration of the good that therapeutic horticulture does in communities around the world.
- We were invited to give lectures in Tuscany, England and online in Ukraine and Sweden and England as well as here in Scotland. Our lectures reached an audience of over 700 people.

## Trellis Scotland

### Trustees' Report

- The podcasting sphere continues to expand and we joined 2 podcasts as featured interviewees, in Scotland and Australia, to share therapeutic gardening knowledge with an even bigger global audience.



#### Plans for the year ahead

Our priorities in the next 12-36 months are:

- Prepare our practitioner qualification for launch and first student intake in 2026, pending approval by the national qualification authority, SQA. The Professional Development Award (PDA) in Developing Professional Practice in Therapeutic Horticulture (SCQF level 7-8) will be taught by Trellis in collaboration with a top-ranked Scottish university (in top 1/3 of global rankings) and a highly rated college (#1 of 17 colleges HE Full-Time learners and 2nd for FE F-T learners). The course will cover the three main areas of skills and knowledge for TH - Therapeutic/care skills, Horticulture and Therapeutic Horticulture. Gaining official approval of the PDA course from the SQA will provide assurance for employers and allow wide recognition in the workplace among colleagues in allied professions. It will also permit eligibility for grant funding assistance for prospective students, so maximising accessibility and inclusion.
- Expand our in-house training courses including foundational learning and a programme of Continuing Professional Development resources for practitioners and new entrants to the field.
- Launch pilot programmes working with GP patients with depression and anxiety in East Lothian and continue working with community mental health groups in Perthshire. Begin a local programme of TH to help groups facing disadvantage and health difficulties in Ayrshire.
- Develop the Professional Association for therapeutic horticulture, the UK ASTH, to promote quality standards and maximum public benefit through best practice. This will mean building on the code of ethics and practice standards already created, developing core competences and inching closer to the creation of a register of practitioners.
- Survey our network of therapeutic gardening providers across Scotland to update our data, including renewing our understanding of the current mix of people served, referral/social prescribing options and the support needs of projects and practitioners.

## **Trellis Scotland**

### **Trustees' Report**

- Increase support for people in care settings, working towards realising our 'Gardening in Every Care Home' ambition via the Calyx Care Home Gardening Project in collaboration with Scotland's Garden Trust.
- Develop our proposal to work with Scone Palace to create a National Centre for Excellence in therapeutic horticulture.
- Sustain existing therapeutic horticulture projects through the provision of high quality, accessible information, advice and support, alongside helping new projects get established.
- Continue to raise awareness of therapeutic horticulture projects and practitioners, the people they help and the benefits they bring. Work to influence decision makers so we can foster a policy environment that supports and promotes TH practice. This will mean that more people than ever can enjoy the transformational benefits of being involved in therapeutic horticulture.

Realising these plans will require creativity in how we work and raise income to keep pace with a rapidly changing fundraising arena that is both extremely competitive and unpredictable. We're developing new, inventive strategies to increase income generation and attract donors and supporters who want to help people change their lives through gardening. There is so much we would love to do but these aspirations demand a sustainable funding base, so moving towards this steady foundation is an important goal for the year. We would like to express special thanks for support during the year to The Gannochy Trust, the People's Postcode Trust, Ailsa Lo and Alan Black, the National Lottery Community Fund and Awards for All.

#### **Financial Review**

Income for the year was £207,671 (2024 - £178,841) principally from grants with smaller contributions from donations and income from charitable activities. With expenditure of £224,671 (2024 - £212,164), Trellis had a deficit for the year of £17,000 (2024 - £33,323). The deficit was funded from reserves brought forward at the start of the year which resulted in Trellis holding, at 31 March 2025, total funds of £121,523 (2024 - £138,523). Of the total funds held £48,259 (2024 - £53,738) are restricted funds which will be spent in the coming financial year as specified by the donors, and £73,264 (2024 - £84,785) are unrestricted funds which can be spent at the discretion of the trustees. The unrestricted funds include a designated fund of £nil (2024 - £11,667) for future developments, see note 18.

Trellis previously operated a reserves policy that requires us to hold reserves sufficient to settle all our major liabilities plus running costs for between three to nine months, however with the current reduction in our Scottish Government funding we are appealing to many more other funders and believe that we can reduce our policy to that of holding reserves sufficient to settle all our major liabilities plus running costs for between one and six months which shall still give us time to secure alternative funding or wind up in an orderly manner with minimal disruption to beneficiaries and funders. Our major liabilities include costs such as redundancy and other contractual obligations which we would need to meet in the event of winding up the charity which we estimate to be £45,000.

The reserves consist of the unrestricted funds less the value of designated funds and tangible assets not freely available to be spent. At 31 March 2025 the reserves held were £72,329 (2024 - £71,723), equivalent to our major liabilities plus 1 months' running costs, which means we had met our target for reserves.

# Trellis Scotland

## Trustees' Report

### Financial instruments

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate its exposure to major risks including arrangements to review the risks on a regular basis.

#### ***Cash flow risk***

The trustees have retained sufficient cash resources to meet the immediate requirements of the charity.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash.

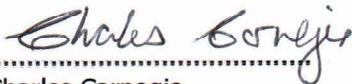
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity therefore has no significant concentration of credit risk.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity's liquid funds are kept in a combination of a non-interest-bearing bank account for servicing the charity's everyday financial needs and an interest-bearing bank account to maximise the return on those funds.

The annual report was approved by the trustees of the charity on 5 September 2025 and signed on its behalf by:



.....  
Charles Carnegie  
Trustee

## **Trellis Scotland**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Trellis Scotland for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Trellis Scotland

### Independent Examiner's Report to the trustees of Trellis Scotland ('the Company')

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 11 to 27.

#### Responsibilities and basis of report

The 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 (as amended). The 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 you as 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 opinion on the view given by the accounts.

#### Independent examiner's statement

In connection with 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 the Regulation 8 of the 2006 Accounts Regulations:

which 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.



.....  
Alexander J Fyfe, M.A.A.T., C.A., DChA  
Morris & Young  
Chartered Accountants  
6 Atholl Crescent  
PERTH  
PH1 5JN

16 October 2025

## Trellis Scotland

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	75,445	111,114	186,559	158,880
Charitable activities	5	19,917	-	19,917	18,661
Investment income	6	1,195	-	1,195	1,300
Total Income		<u>96,557</u>	<u>111,114</u>	<u>207,671</u>	<u>178,841</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>(108,078)</u>	<u>(116,593)</u>	<u>(224,671)</u>	<u>(212,164)</u>
Total Expenditure		<u>(108,078)</u>	<u>(116,593)</u>	<u>(224,671)</u>	<u>(212,164)</u>
Net expenditure		<u>(11,521)</u>	<u>(5,479)</u>	<u>(17,000)</u>	<u>(33,323)</u>
Net movement in funds		(11,521)	(5,479)	(17,000)	(33,323)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>84,785</u>	<u>53,738</u>	<u>138,523</u>	<u>171,846</u>
Total funds carried forward	18	<u><u>73,264</u></u>	<u><u>48,259</u></u>	<u><u>121,523</u></u>	<u><u>138,523</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 18.

The notes on pages 13 to 27 form an integral part of these financial statements.

**Trellis Scotland**  
**(Registration number: SC299227)**  
**Balance Sheet as at 31 March 2025**

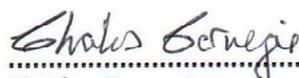
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	935	1,395
<b>Current assets</b>			
Debtors	15	13,061	12,699
Cash at bank and in hand	16	<u>112,734</u>	<u>133,916</u>
		125,795	146,615
<b>Creditors: Amounts falling due within one year</b>	17	<u>(5,207)</u>	<u>(9,487)</u>
<b>Net current assets</b>		<u>120,588</u>	<u>137,128</u>
<b>Net assets</b>		<u>121,523</u>	<u>138,523</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	18	48,259	53,738
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>73,264</u>	<u>84,785</u>
<b>Total funds</b>	18	<u>121,523</u>	<u>138,523</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 11 to 27 were approved by the trustees, and authorised for issue on 5 September 2025 and signed on their behalf by:

  
 .....  
 Charles Carnegie  
 Trustee

The notes on pages 13 to 27 form an integral part of these financial statements.

# Trellis Scotland

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Charity status

The charity is limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 8  
Perth Business Centre  
28 Glasgow Road  
PERTH  
PH2 ONX

These financial statements were authorised for issue by the trustees on 5 September 2025.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

#### Basis of preparation

Trellis Scotland 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 notes.

These financial statements are presented in sterling (£) and rounded to the nearest £1.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity 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 by the charity 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 these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Tangible fixed assets**

Individual fixed assets costing £300 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	33% reducing balance

#### **Research and development**

Research and development expenditure is written off as incurred.

#### **Debtors**

Debtors are recognised initially at the transaction price. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and bank deposits.

#### **Creditors**

Creditors are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations received	23,744	-	23,744	5,130
Gift aid reclaimed	17,201	-	17,201	-
Grants;				
Government grants	-	67,779	67,779	66,750
Grants from other charities	34,500	43,335	77,835	87,000
	<u>75,445</u>	<u>111,114</u>	<u>186,559</u>	<u>158,880</u>

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 4 Grants received

	Unrestricted		Restricted	
	2025	2024	2025	2024
	£	£	£	£
The Scottish Government	-	-	67,779	66,750
The Garfield Weston Foundation	-	-	-	20,000
TNLF Awards for All	-	-	15,985	-
The Gannochy Trust	-	-	15,000	12,500
The People's Postcode Trust	-	15,000	-	-
Anonymous	-	12,000	-	-
Batchworth Trust	10,000	-	-	-
The Truemark Trust	10,000	-	-	-
The Britford Bridge Trust	-	-	7,000	-
The Guttridge Family Foundation	-	5,000	-	-
The Stafford Trust	-	-	-	5,000
Alexander Moncur Trust	-	-	3,000	5,000
Miss I F Harvey's Charitable Trust	3,000	-	-	-
The Misses Barrie Charitable Trust	3,000	-	-	-
Murdoch Forrest Charitable Trust	-	-	3,000	-
The Hugh Fraser Foundation	-	-	-	3,000
Souter Charitable Trust	-	2,000	-	-
The Meikle Foundation	-	2,000	-	-
Craigmyle Community SCIO	-	-	1,500	-
The Albert Hunt Trust	-	-	-	1,500
The Nimar Charitable Trust	1,500	-	-	-
Mrs M A Lascelles Charitable Trust	-	-	1,000	-
Miss A M Pilkington Charitable Trust	-	-	1,000	1,000
The Austin and Hope Pilkington Trust	-	-	-	1,000
The Barrack Charitable Trust	-	-	-	1,000
The W M Mann Foundation	-	1,000	-	-
The Walker Shoolbraid Charitable Trust	-	-	1,000	-
Western Recreation Trust	-	-	1,000	-
The JTH Charitable Trust	-	-	500	-
Jimmy Cairncross Charitable Trust	-	-	350	-
	<u>27,500</u>	<u>37,000</u>	<u>118,114</u>	<u>116,750</u>

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 5 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Conference	10,333	10,333
Training	3,762	3,762
Publications	1,291	1,291
Consultancy	996	996
Other	19,901	19,901
Membership	2,030	2,030
	<u>38,313</u>	<u>38,313</u>
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Conference	7,530	7,530
Training	6,716	6,716
Publications	2,011	2,011
Consultancy	2,000	2,000
Other	404	404
	<u>18,661</u>	<u>18,661</u>

#### 6 Investment income

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	1,195	1,195	1,300
	<u>1,195</u>	<u>1,195</u>	<u>1,300</u>

**Trellis Scotland**

**Notes to the Financial Statements for the Year Ended 31 March 2025**

**7 Expenditure on charitable activities**

	Unrestricted funds Designated £	General £	Restricted funds £	Total 2025 £	Total 2024 £
Staff costs	11,667	48,718	93,251	153,636	146,494
Bank and agency fees	-	498	158	656	544
Staff and board expenses	-	674	948	1,622	5,277
Staff and board training	-	106	272	378	664
Staff travel	-	1,983	1,200	3,183	-
Freelance and volunteer expenses	-	350	2,062	2,412	5,660
Promotional activity	-	7,182	2,315	9,497	11,334
Training	-	297	1,644	1,941	834
Meetings and network events	-	7,873	1,265	9,138	6,720
Support costs	-	27,522	13,478	41,000	34,045
Governance costs	-	1,208	-	1,208	592
	<u>11,667</u>	<u>96,411</u>	<u>116,593</u>	<u>224,671</u>	<u>212,164</u>

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 8 Analysis of governance and support costs

##### Support costs

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
IT website and telephone	9,383	6,982	16,365	14,598
Office rental and maintenance	924	4,598	5,522	5,160
Postage, printing and stationery	388	940	1,328	1,801
Legal and professional fees	15,969	320	16,289	10,328
Publications	60	-	60	127
Depreciation	460	-	460	711
Insurance	338	638	976	782
Office equipment	-	-	-	538
	<u>27,522</u>	<u>13,478</u>	<u>41,000</u>	<u>34,045</u>

The basis of allocation is staff time and usage.

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Independent examiner fees			
Examination of the financial statements	1,208	1,208	592
	<u>1,208</u>	<u>1,208</u>	<u>592</u>

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>460</u>	<u>711</u>

#### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

£343 (2024: £nil) of expenses were reimbursed to one trustee during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	139,871	133,860
Social security costs	6,771	5,941
Pension costs	<u>6,994</u>	<u>6,693</u>
	<u>153,636</u>	<u>146,494</u>

The average number of employees during the year was 6 (2024: 6).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £38,189.

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 12 Independent examiner's remuneration

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	1,208	592

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 14 Tangible fixed assets

	<b>Furniture and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2024	8,858	8,858
At 31 March 2025	8,858	8,858
<b>Depreciation</b>		
At 1 April 2024	7,463	7,463
Charge for the year	460	460
At 31 March 2025	7,923	7,923
<b>Net book value</b>		
At 31 March 2025	935	935
At 31 March 2024	1,395	1,395

#### 15 Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	944	113
Prepayments	617	586
Accrued income	11,500	12,000
	13,061	12,699

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Cash and cash equivalents

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash on hand	50	-
Cash at bank	<u>112,684</u>	<u>133,916</u>
	<u>112,734</u>	<u>133,916</u>

#### 17 Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,754	2,515
Other creditors	653	6,380
Accruals	<u>1,800</u>	<u>592</u>
	<u>5,207</u>	<u>9,487</u>

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted</b>				
<i>General</i>				
Unrestricted funds	73,118	96,557	(96,411)	73,264
<i>Designated</i>				
Designated funds	11,667	-	(11,667)	-
<b>Total Unrestricted</b>	<u>84,785</u>	<u>96,557</u>	<u>(108,078)</u>	<u>73,264</u>
<b>Restricted</b>				
Trellis advice and support services	-	29,250	(29,250)	-
Grow-your-own initiatives	-	31,500	(31,500)	-
To improve gardening provision in care homes	33,738	-	-	33,738
General costs	20,000	-	(20,000)	-
Support services in Perth and Kinross	-	25,029	(19,000)	6,029
Work in Fife	-	1,000	(1,000)	-
Fieldworker costs	-	1,000	(1,000)	-
Work in Tayside	-	4,350	(4,350)	-
Work in Aberdeen	-	1,500	(1,000)	500
Work in West of Scotland	-	1,000	(1,000)	-
Work in Glasgow	-	500	(500)	-
Networking and good practice exchange event	-	15,985	(7,993)	7,992
<b>Total restricted</b>	<u>53,738</u>	<u>111,114</u>	<u>(116,593)</u>	<u>48,259</u>
<b>Total funds</b>	<u>138,523</u>	<u>207,671</u>	<u>(224,671)</u>	<u>121,523</u>

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted funds	100,441	62,091	(89,414)	73,118
<i>Designated</i>				
Designated funds	<u>36,667</u>	<u>-</u>	<u>(25,000)</u>	<u>11,667</u>
<b>Total unrestricted funds</b>	<u>137,108</u>	<u>62,091</u>	<u>(114,414)</u>	<u>84,785</u>
<b>Restricted</b>				
Trellis advice and support services	-	36,750	(36,750)	-
Grow-your-own initiatives	-	30,000	(30,000)	-
To improve gardening provision in care homes	33,738	-	-	33,738
General costs	-	20,000	-	20,000
Delivery of main service activities	-	1,500	(1,500)	-
Support services in Perth and Kinross	-	12,500	(12,500)	-
Work in Fife	-	1,000	(1,000)	-
The Prison Project	-	1,000	(1,000)	-
Fieldworker costs	1,000	3,000	(4,000)	-
Work in North of Scotland & Central services	-	1,000	(1,000)	-
Work in Tayside	-	5,000	(5,000)	-
Staff and Field worker costs and workshop resources	-	5,000	(5,000)	-
<b>Total restricted funds</b>	<u>34,738</u>	<u>116,750</u>	<u>(97,750)</u>	<u>53,738</u>
<b>Total funds</b>	<u>171,846</u>	<u>178,841</u>	<u>(212,164)</u>	<u>138,523</u>

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### Restricted funds

Trellis operated or held a number of funds during the year with income and expenditure restricted to certain projects or geographical locations, as detailed in the tables above.

#### Designated funds

The charity trustees had established a designated fund for work in the area of professional development for practitioners in the field of therapeutic horticulture and the expansion of our support services to respond to growing interest in this field. The designated fund was fully spent during the year ended 31 March 2025.

#### 19 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2025 £</b>
Tangible fixed assets	935	-	935
Current assets	77,536	48,259	125,795
Current liabilities	<u>(5,207)</u>	<u>-</u>	<u>(5,207)</u>
Total net assets	<u>73,264</u>	<u>48,259</u>	<u>121,523</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2024 £</b>
Tangible fixed assets	1,395	-	1,395
Current assets	92,877	53,738	146,615
Current liabilities	<u>(9,487)</u>	<u>-</u>	<u>(9,487)</u>
Total net assets	<u>84,785</u>	<u>53,738</u>	<u>138,523</u>

## Trellis Scotland

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 20 Analysis of net funds

	<b>At 1 April 2024</b>	<b>Cash flow</b>	<b>At 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>133,916</u>	<u>(21,182)</u>	<u>112,734</u>
Net debt	<u>133,916</u>	<u>(21,182)</u>	<u>112,734</u>

	<b>At 1 April 2023</b>	<b>Cash flow</b>	<b>At 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>172,457</u>	<u>(38,541)</u>	<u>133,916</u>
Net debt	<u>172,457</u>	<u>(38,541)</u>	<u>133,916</u>