

**DUNDEE THERAPY GARDEN**  
**Scottish Charity Number SC046484**

**ACCOUNTS FOR YEAR ENDED**  
**31 MARCH 2021**

**IRVINE ADAMSON & CO, CHARTERED ACCOUNTANTS**  
**KIRRIEMUIR**

**Dundee Therapy Garden  
Trustees' Annual Report and Accounts for the year ended 31 March 2021**

Scottish Charity Number SC046484

**Current trustees**

Mr Alec Lyell	Chairman
Mr Evan Bruce-Gardyne	Treasurer (resigned 31 March 2021)
Mrs Annie Lyell	Secretary
Mr Ken Laing	
Mr Jim Picket (resigned 10 December 2020)	
Dr Helen Kirk (appointed 5 February 2021)	
Ms Lynne Borland (appointed 5 February 2021, resigned 28 June 2021)	

**Contact address**

C/o The Birches, High Street, Edzell, Angus, DD9 7TF.

**Recruitment and appointment of Trustees**

The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting.

**Governing document**

The charity is a Scottish Charitable Incorporated Organisation and the purposes and administration arrangements are set out in the constitution.

**Charitable purposes**

The purpose of the charity, as recorded in the constitution, is the provision of horticultural therapy to serving or former members of the military or emergency services suffering from mental illness or physical disability.

**Activities and achievements**

Covid dominated our year. The Garden was closed until the end of May; since then it has remained open with various degrees of restriction on numbers resulting from the observation of Covid rules. At the moment, we are giving access to a maximum of 4 veterans on any one day.

The outbreak hit at the very heart of our work, one of the main principles of which is to combat the effects of isolation. Covid regulations effectively imposed isolation on many of our veterans. To tackle this, we arranged a programme of social contact, mainly by telephone. The main burden of this fell on our chief therapist, David Cameron, who has spent long hours in conversation with the veterans, helping to alleviate the effects of isolation.

Our staff numbers reduced during the year. Marc Johnson resigned in November. He came to us while he was studying for an MSc in counselling at Abertay University. He successfully completed that course, after which he decided to set up his own private counselling practice. Marc

was full of original ideas and we valued the contribution that he made during his time at the Garden.

We felt it necessary to make Carol Pickthall, our horticulturalist, redundant. She had transformed the appearance of the Garden and enthused many of the veterans. However, we decided that continuing her employment was not a proper use of charitable funds when activity in the Garden was at a standstill and there was no planned date for the resumption of meaningful activity.

Ian Forbes works with us 2 days a week as an administrative assistant. Ian is a keen gardener and originally came to us as a volunteer. He knows the veterans well and has helped David with veteran contact. He has also worked in the Garden which is well on its way to recovering its well kept appearance.

We are now in the process of gearing up all aspects of the charity. We are recruiting a second therapist and, as soon as regulations permit, we will seek to re-institute the programme of meetings that were previously scheduled for March 2020. This will involve contact with NHS Tayside, Dundee City Council, Veterans 1st Point, the British Legion and HMP Castle Huntly. Ken Laing, with the help of Dundee City Council and a team of volunteers, has organised the installation of electric light and power into the poly tunnel. This greatly increases the available space for veterans during cold and wet weather while still enabling them to observe social distancing.

## **Funding**

We made no appeals for funding during the year. Before the effectiveness of the vaccination programme became apparent, we had some doubt about the future of the Garden. It therefore did not seem appropriate for us to appeal for further funding but instead to defer funds already promised and to survive on our existing reserves. The resulting deficit of £61,838 for the year, even after government furlough support, might appear to be a serious financial blow but it is not. The generosity and understanding of our supporters means that we are well able to cope with this planned deficit.

## **Trustees**

Jim Pickett resigned as a trustee. Jim is involved with several other charities as well as being an active businessman and he found the extra burden of Covid regulations meant that he could not give us the time that he would wish.

Our treasurer, Evan Bruce-Gardyne, left us. Evan joined us when the charity was being set up and put in place all our financial systems. When he was recruited, he was working locally but he subsequently moved to work in Edinburgh which made it much more difficult for him to give of his time. We are extremely grateful to him for his cheerful and hard working commitment to the charity.

We were delighted to welcome our auditor, Lynne Borland, as the new Treasurer and were equally disappointed when she had to resign for personal reasons after only a few months.

We are fortunate to welcome Helen Kirk as a trustee. Helen is a retired forensic psychiatrist who still works part time for the Mental Health Tribunal in Scotland. She also worked at one time as civilian adviser in psychiatry to the Defence Service in Scotland and held the honorary rank of brigadier. This impresses the veterans and the Chairman (2Lt ret'd).

## **Trustee remuneration and expenses**

The trustees did not receive any remuneration or expenses during the year.

## **Reserves**

As a result of a deficit for the year of £61,838, the Charity held unrestricted funds at the year end of £72,765. The Charity held no restricted funds.

The charity currently holds reserves of approximately 1 year's annual operating costs in line with OSCR recommendations.

Approved by the Trustees and signed on their behalf by

Alec Lyell  
Chairman  
23 July 2021

## Dundee Therapy Garden

### Receipts and Payments Account for the year ended 31 March 2021

	2021	2020
	£	£
<b>Receipts</b>		
Donations received	1,793	107,228
Coronavirus Job Retention Scheme income	10,156	-
Fundraising income	-	1,568
Bank interest received	105	256
	<u>12,054</u>	<u>109,052</u>
<b>Payments</b>		
Fundraising expenses:	<u>-</u>	<u>120</u>
Payments for charitable activities:		
Wages, salaries and pension contributions	63,932	61,736
Garden equipment	207	1,030
Seeds and plants	226	694
Training	-	305
Insurance	1,911	1,887
Heat and light	1,197	3,109
Repairs and maintenance	718	757
Printing, stationery and advertising	126	978
Computer and CCTV equipment	750	893
Motor and travel expenses	-	50
Telephone	698	609
Legal and professional fees	1,370	795
Bank charges	240	240
Protective clothing	-	487
Cleaning	1,206	1,121
General expenses	993	3,729
<b>Total payments for charitable activities</b>	<u>73,574</u>	<u>78,420</u>
<b>Governance costs</b>		
Independent examiner fees	<u>318</u>	<u>312</u>
<b>Total Payments</b>	<u>73,892</u>	<u>78,852</u>
<b>(Deficit)/surplus for year</b>	<u>(61,838)</u>	<u>30,200</u>

## Dundee Therapy Garden

### Statement of Balances as at 31 March 2021

	<b>2021</b>	<b>2020</b>
	<b>Total</b>	<b>Total</b>
	£	£
<b>Bank Balances</b>		
<b>Opening Balances</b>		
Handelsbanken Current Account	94,492	79,380
Handelsbanken Reserve Account	40,083	25,014
Cash on hand	28	9
	<u>134,603</u>	<u>104,403</u>
(Deficit)/Surplus for year	<u>(61,838)</u>	<u>30,200</u>
	<u>72,765</u>	<u>134,603</u>
<b>Closing Balances</b>		
Handelsbanken Current Account	32,625	94,492
Handelsbanken Reserve Account	40,109	40,083
Cash on hand	31	28
	<u>72,765</u>	<u>134,603</u>
	<u>72,765</u>	<u>134,603</u>
<b>Reserves</b>		
General Fund	<u>72,765</u>	<u>134,603</u>
<b>Amounts Due Within One Year</b>		
Liabilities	<u>3,458</u>	<u>4,544</u>

All funds are unrestricted

Approved by the trustees and signed on their behalf by

Ken Laing  
Trustee  
23 July 2021

# Irvine Adamson & Co

Chartered Accountants and Chartered Tax Advisers

Yvonne Downie BAcc(Hons) CA CTA  
Jennifer Welsh BA(Hons) FCCA

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## Independent Examiner's Report to the Trustees of Dundee Therapy Garden

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 1 to 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) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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 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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Jennifer Welsh BA(Hons) FCCA  
Irvine Adamson & Co  
Chartered Accountants  
15 June 2021