

Killearn Cottagers' Horticultural Society (KCHS)

Trustees' Annual Report

From 1 January to 31 December 2025

Hon. Treasurer Neil Metcalfe

Killearn Cottagers' Horticultural Society (KCHS)

Scottish Charity Number: SC046701

Website: www.killearnhorticulturalsoc.co.uk

Facebook: <https://en-gb.facebook.com/killearnhorti/>

Charity Trustees

1.	John Phillips	12.07.16 – 05.02.25
2.	Susanna Blackshaw	12.07.16 – 05.02.25
3.	Glenda Asquith	12.07.16 – 05.02.25
4.	Grant Farquharson	12.07.16 – 31.12.25
5.	Tim Bedford	12.07.16 – 05.02.25
6.	Neil Metcalfe	11.02.17 – 31.12.25
7.	Heather Wright	06.02.19 – 05.02.25
8.	Paul Searle	29.02.22 – 31.12.25
9.	Sharon Bowness	07.02.23 – 31.12.25
10.	Elizabeth Jones	05.02.25 – 31.12.25

Objectives and activities

Killearn Cottagers' Horticultural Society was formed:

- To promote interest, knowledge and skills in the practice of horticulture and crafts amongst the public, in particular in Killearn and the nearby Strathendrick villages.
- To organise an annual flower show with various categories in horticulture and craft.
- To support the local voluntary and charitable organisations which contribute to the development and wellbeing of the local community.

To this end it usually organises trips to local and more distant gardens of interest, occasional talks and lectures, an annual plant sale (which also acts as a fund-raiser), an annual whist drive (which also raises funds) and – most importantly – the Show, held in the village in late August each year. It also provides support (financial and logistical) to related voluntary organisations in the village and local area.

Structure, governance and management

Type of governing document

The Society is governed by a written constitution that sets out its purpose and structure, and describes how it operates.

Trustee recruitment and appointment

When it became a Charity the Society appointed 5 Trustees, being the Chair, Vice-Chair, Secretary, Treasurer and Show Convenor (all positions that are elected at the Annual General Meeting each year). At the 2017 AGM there was a change of Treasurer (Tim Bedford being replaced by Neil Metcalfe), and so Neil Metcalfe was made a Trustee; Tim Bedford was retained due to his experience in setting up the Society's charitable status. Heather Wright (the incoming Chair of the Society) was added at the AGM in February 2019. Paul Searle was appointed a Trustee when he became the new Vice-Chair in February 2022, and Sharon Bowness a Trustee when she became Vice-Chair (when Paul became Chair) in February 2023. These events resulted in the Society slowly gathering Trustees, and so it was agreed that Trustees should step down from this role upon ending their term as Office Holders; the Constitution was revised such that Trustees cease in this role when stepping down from holding other Offices in the Society. This change was formally adopted at the AGM held on 5 February 2025, and so the number of Trustees was reduced at that point. Elizabeth Jones was appointed a Trustee on 5 February when she was elected as the Society's Secretary, replacing Glenda Asquith.

Achievements and performance

This report covers the period from 1 January 2025 until 31 December 2025 (the end of the reporting year for 2025).

The main aim of the Society is to promote interest, knowledge and skills in the practice of horticulture and crafts amongst the public, in particular in the village of Killearn and its neighbouring villages. This is achieved primarily by organising an annual Plant Sale (in May) and an annual Show (in late August); an annual coach trip is also usually organised each summer so that supporters can attend a major garden or flower show. These activities are funded through organising an annual Whist Drive (in March), through the proceeds of the Plant Sale, through the entry cost for people visiting the Show and through selling advertisement space in the Show schedule to local businesses. Excess funds are dispersed through donations to other local organisations and charities.

In 2025 the Society conducted all of its usual activities. Both the Whist Drive and the Plant Sale were successful, with good numbers of people attending. The Society arranged a very successful coach trip to the Royal Botanic Garden in Edinburgh (RBGE), subsidising the cost of coach hire to make it as accessible to as many people as possible.

On the last Saturday in August the Society held its annual Show, which had an excellent number of entrants, especially in the youth classes. It was also very well attended, and was greatly appreciated by exhibitors and visitors alike.

Thanks to the excellent support that it receives from the villagers the Society ended 2025 as a healthy and viable organisation in a stable financial position.

Financial review

The Society continues to be in a sound financial state. At the start of 2025 the KCHS had £7,119 in its bank account in unreserved funds as a result of earlier activities (the Society has been in existence for over 150 years). Both the Whist drive and the Plant sale went well, raising £200 and £974 respectively.

The Annual Show is normally the largest cause of both income and expenditure. Traditionally a large fraction of the Show income has come from the selling of schedules door-to-door in the village, but this has been extremely time-consuming and so the decision was made to instead distribute the schedules for free to every household (which is a lot quicker, with no time spent waiting on the doorstep) and then charge for admittance on the day of the Show. As expected, this resulted in significantly reduced income since many people who bought the schedule on the doorstep had no intention of coming to the Show but were simply wanting to

support the event. We partially compensated for the loss of schedule income by increasing our advertising rate; we also made more money from selling teas on the afternoon of the Show as a result of a greater number of attendees.

Meanwhile the major costs associated with the Show are the hire of the village hall and church hall, costs of printing schedules, and those associated with the prizes (e.g. prize money, engraving of trophies etc). This year the Show made a slight loss, but this was more than offset by the takings from the Whist Drive and Plants Sale, and by two very generous donations (from the Caram Trust and TAG Digital).

The Society also has outgoings related to website costs, PLI insurance, room hire for meetings and minor secretarial expenses. However, the Society was still able to make donations of over £1,150 to worthy causes that align with our activities, including the Seed library that runs in the local villages, the Killearn Heritage Group in support of its wildlife weekend, and the RGBE (the destination of the coach trip, as a token of appreciation since they do not charge admittance to the garden). The finances for 2025 showed a surplus of just over £1,750, leaving the Society with a healthy balance of £8,871 in unreserved funds.

Statement of the charity's policy on reserves

The Society aims to break even each year and hold only sufficient reserves to fund its activities and to cover any short-term shortfalls in income generation or unexpected additional expenditure. Given that its gross annual income and expenditure are usually below £5000, the amount of reserves that it holds should therefore be below £10,000. The reserves of £8,871 at the end of the reporting period satisfy this policy.

Details of any deficit

The Society does not have a deficit at the end of the reporting period.

Donated facilities and services

The Society does not have any donated facilities or services.

Future plans

The Society aims to continue to operate in its current form, with the main focus being the annual Show in the village in late August, and with associated fundraising activities and other smaller events designed to promote its aims (e.g. the plant sale, trips to gardens etc). Its income and expenditure are likely to remain similar as in recent years, resulting in the Society remaining healthily in the black.

Declaration

Signed on behalf of the charity trustees:

Neil Metcalfe

Print name

Neil Metcalfe

Designation

Treasurer

Date

23 July 2026

Killearn Cottagers' Horticultural Society

SC046701



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

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 £
A1 Receipts						
Donations	2,123				2,123	
Legacies					-	
Grants					-	
Receipts from fundraising activities	3,289				3,289	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	5,412	-	-	-	5,412	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	5,412	-	-	-	5,412	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,497				2,497	
Grants and donations	1,163				1,163	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,660	-	-	-	3,660	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,660	-	-	-	3,660	-
Net receipts / (payments)	1,752	-	-	-	1,752	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,752	-	-	-	1,752	-

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	7,119				7,119	
	Surplus / (deficit) shown on receipts and payments account	1,752				1,752	
						-	
						-	
	Cash and bank balances at end of year	8,871	-	-	-	8,871	-
	(Agree balances with receipts and payments account(s))						

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

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

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

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

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

Signature*

Print Name

Date of
approval

Neil Metcalfe	Neil Metcalfe	23 July 2026

Section C Notes to the Accounts

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

The trustees maintain a single unrestricted fund, used in furtherance of the aims of the horticultural society.

C2 Grants

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

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)	x
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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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

Killearn Cottagers' Horticultural Society

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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 £
Donations for flowers at Annual Show	247				247	
Donations for home made jam	6				6	
Donation from Caram Trust	1,370				1,370	
Donation from TAG Digital	500				500	
Total	2,123	-	-	-	2,123	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

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 £
Plant sale	974				974	
Whist Drive	200				200	
Annual Show	2,115				2,115	
					-	
					-	
					-	
					-	
Total	3,289	-	-	-	3,289	-
	reference error	-	-	-	reference error	-

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 £
Annual Show costs	2,258				2,258	
Committee meeting room hire	70				70	
Admin and website costs	234				234	
Subsidy of coach trip	- 65				- 65	
Donations to other groups	1,163				1,163	
					-	
					-	
					-	
					-	
Total	3,660	-	-	-	3,660	-
	reference error	-	-	-	reference error	-

**REPORT OF THE INDEPENDENT EXAMINER
TO THE MEMBERS OF KILLEARN COTTAGERS HORTICULTURAL SOCIETY
SCOTTISH CHARITY NUMBER SC046701**

I report on the attached Receipts and Payments Account and Statement of Balances for the year ended 31 December 2025.

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's 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.

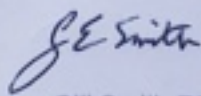
Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respects 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.



Gill Smith FCA



4 February 2026