TRANSITION EDINBURGH SOUTH (SCOTLAND) LTD
(A company limited by guarantee)

REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity Number SC050894

Company Registration Number: SC695165

WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

TRANSITION EDINBURGH SOUTH (SCOTLAND) LTD

REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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TRANSITION EDINBURGH SOUTH (SCOTLAND) LTD

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025, which are also prepared to meet the requirements for a trustees' report and accounts for Charity Law purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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 2019).

OBJECTIVES AND ACTIVITIES

Purpose

Transition Edinburgh South (Scotland) Ltd has the following objects:

- To advance education and learning by running learning programmes that support community regeneration, engagement in greenspaces, and awareness of sustainable development.
- To advance citizenship and community development by providing opportunities for volunteering, active citizenship, community-led planning, and regeneration of community buildings and greenspaces.
- To advance environmental protection and improvement, through the promotion of sustainable development, protection of greenspaces, and the improvement of biodiversity.
- To enhance the access of local communities to nutritious low-carbon food that does not cost the earth, primarily achieved by enhancing access to growing fruit and vegetables using organic techniques that help enrich the soil and store carbon in the ground.

ACHIEVEMENTS AND PERFORMANCE

Over the past year, Transition Edinburgh South (TES) has made strong and measurable progress in building local resilience, strengthening community ties, and developing the systems needed to support long-term sustainability in the Gracemount area.

Community Engagement and Inclusion

We expanded opportunities for local people to get involved through our thriving community garden including successfully operating a new 'Queer Gardening Group' from summer 2024. This offered a relaxed entry point to community life without stigma.

Work with Young People

Partnerships with local schools have deepened, with TES delivering hands-on environmental learning in the garden and embedding seasonal food growing into classroom life. This work has increased young people's connection to nature, developed their practical skills, and brought intergenerational benefits as families became more engaged.

ACHIEVEMENTS AND PERFORMANCE (CONT'D)

Partnership and Place-Based Action

TES has played an active role in the co-creation of the Gracemount Mansion Development Trust, ensuring local voices are central in shaping the future of this historic site as a community-owned space. We've contributed to wider community planning processes and continue to align our work with local priorities around wellbeing, nature, and food sovereignty.

Organisational Development

TES has significantly improved its internal capacity, implementing robust HR, governance, and financial systems. This has created a stable foundation from which to grow and respond more effectively to community needs. A new programme of regular staff 1:1s and structured support for the board has led to clearer accountability and better decision-making.

Creative and Accessible Communication

We have begun producing a playful, community-focused resource—a short illustrated book—sharing knowledge on climate resilience, local food, and energy-saving actions in an engaging way. This will support wider understanding and uptake of sustainable behaviours across the area.

Strategic Clarity and Shared Vision

Through a co-designed strategy process, TES has sharpened its focus on four key outcomes:
1. Biodiversity and ecological health improve where we work.
2. The local economy strengthens through food, skills, and community ownership.
3. Local people have the tools, knowledge, and confidence to achieve food sovereignty.
4. Skills and stories are shared across generations, building collective agency.

As we enter our 15th year, TES is now well-positioned to lead inclusive, creative, and place-based climate action rooted in community ownership and care.

Significant progress was made with the City of Edinburgh Council and Gracemount Mansion Development Trust in regards to the proposed lease of the Gracemount Walled Garden to us. We hope to complete this in Q3 of 2025.

An electricity supply was finally hooked up to our portacabin, making a huge difference to the comfort of our staff and visitors to the Community Garden.

Governance

The directors, management and staff team attended a Strategy Day in September 2024 – this has allowed us to agree our Development Plan for the next year.

A comprehensive Policies & Procedures Employee Handbook was rolled out together with a New Trustee Induction Pack and an updated Scheme of Delegation.

The Project Manager undertook a review of our website and significant changes were made. This continues to be under review.

ACHIEVEMENTS AND PERFORMANCE (CONT'D)

Volunteer Recruitment and Engagement

We have recruited more than 38 new volunteers. They include young people who are routinely helping with the community lunch, new fundraisers and gardeners. However, some volunteers are intermittent rather than regular volunteers.

Events and Activities

Over 2024/25 we hosted 6 events with up to 150 people attending per event. We have had representatives from the police and the fire brigade. We have also welcomed Green councillors, bike technicians (Dr Bike), Edible Estates, The Scran Academy, Labour MPs, artists from Edinburgh university, bloggers, university research students and musicians.

Community Impact

As well as signposting individuals in our own sessions we also have had support from Home Energy Scotland and Financial Signposting experts at our events. Each of those spoke to over 30 individuals at the events (their count). In our sessions at Valley Park Community Centre we worked with 20 people (young people and adults) to complete REHIS certified cooking courses. We continuously liaise with partners such as Scran Academy to find positive pathways for our young people. When volunteers join us to develop their experience in our work we offer access to our networks for further progression and experience.

Small groups of young people not in employment, training, or education participated in bespoke sessions designed to enhance the skills and confidence necessary to pursue positive opportunities.

Youth Engagement and Education

We work with pupils from Gracemount High School, Kaimes School, Gracemount Primary, Frogstone Primary and St Catherines Primary in adventure clubs, transition classes and outdoor education. We are offering taster sessions for pupils to learn about working in gardens and environmental roles. Pupils from Oxgangs Primary completed sessions at our garden for their rural skills courses.

Collaboration with Gracemount Mansion Development Trust (GMDT)

Our relationship with our neighbours and partners has developed very well. We now have a Memorandum of Understanding in place and a Joint Steering Group has been set up to make sure our work is complementary and bound to benefit the people from our communities.

ACHIEVEMENTS AND PERFORMANCE (CONT'D)

Sustainability and Horticulture

We now have over 40 registered volunteers - the majority of which have also agreed to be charity Members. All of the methods of horticulture are contributing to 'net zero' and developing our biodiversity monitoring which will help us to gauge our successes in the future. Biodiversity is a good indicator of ecological resilience. We are now growing food using techniques that will encourage diversity in three sites instead of one.

Our SOIL - this is key to the nutritional content of the produce we grow. And this encourages the approach we take to agriculture and the way we do our work - no dig, no bare earth and diversity. This increases soil carbon and improves soil health, which in turn increases the nutritional content of the produce.

Educational Gardening and Cooking Initiatives

50 second year primary pupils planted beans. School classes of various ages have harvested crops and taken produce home. Community lunches are held every Friday, often involving parents with young children and groups of young people. Youth groups have received sessions on crop production, harvesting and cooking meals. In total over 100 young people benefitted from these initiatives.

Thanks to funders

The Trustees would like to thank all the funders and supporters who made 2024-25 a successful year and note the following funds:

- £89,834 from Scottish Government (Investing in Communities Fund) – to cover our staff costs and training
- £21,520 from Edinburgh Council (Connected Communities Award) – to extend our workshops and sessions into the evenings and weekends
- £12,573 from Edinburgh Voluntary Organisations Council (Communities Mental Health & Wellbeing Fund) – to provide transition themed activities at 9 large events starting 1 April 2025
- £5000 from The Swire Charitable Trust – to help us make the garden more accessible
- £2850 from Edinburgh Council (Community Grants Fund) – to supply food and materials for community lunches
- £2918 from Edinburgh Community Solar Limited – to buy materials and plants for our garden spaces
- £1000 from Edinburgh Communities Climate Action Fund – to support the development of our Queer Gardening Group
- £500 from Scottish Community Alliance – to pay for a knowledge exchange trip with Abundant Borders
- £400 from Costco – to buy food and materials for our community lunches

We also received many small donations through Just Giving and registered for EasyFundraising.

FINANCIAL REVIEW

Total income in the year amounted to £144,041 (2024: £172,207), of which £140,726 (2024: £152,549) was related to restricted projects and £3,315 (2024: £19,658) to unrestricted funds. Total expenditure in the year was £140,107 (2024: £144,389), resulting in a surplus of £3,934 (2024: surplus of £27,818).

The total value of funds held at 31 March 2025 amounted to £62,000 (2024: £58,066) comprising £43,749 (2024: £26,401) of a restricted nature and £18,251 (2024: 31,665) of an unrestricted nature.

Reserves Policy

The reserves policy takes into account funding streams, expenditure commitments, contractual obligations and the needs of the charity. The trustees aim to hold a reserve of three months' core running costs, which amounts to approximately £35,000. The total reserves stand at £62,000 and the general funds not including designated funds stands at £5,512. The directors acknowledge free reserves at the year end are below this policy but expect it to be achieved next year.

RISK MANAGEMENT

The Trustees have a Risk Register which is to be reviewed quarterly and updated at least annually. The next update was due to be completed by the end of January 2025 but following the resignation of two Trustees this has not been completed. This task will move to High Priority following the successful onboarding of five new Trustees in Q2 2025.

Regular reviews of the Charity's risk management procedures ensures that appropriate systems are in place to mitigate the major risks to which the Charity is exposed. During this year, the major risks identified by the Board and the appropriate mitigation strategies were as follows:

1. **Reduction in income**
   Mitigation strategies: The organisation has a strategy to diversify sources of income, with a particular emphasis on diversifying grant applications across a range of funders, while also attending to developing donation income, and fee income where this is possible without negative impacts.

2. **Loss of key staff**
   Mitigation strategies: The organisation places great value on its staff and prioritises supporting them. Trustees are committed to ensuring that appropriate appreciation is shown for staff achievements wherever possible. Monthly 1:1s with the Project Manager are now conducted in a manner that is supportive.

3. **Loss of Board Members**
   Mitigation strategies: This has been addressed by the Trustees by introducing and implementing a Trustee recruitment process followed by a formal Induction and Onboarding Process with training where necessary.

PLANS FOR FUTURE PERIODS

The redevelopment of the currently derelict stable block remains our main future project alongside the continued flourishing of community activities centred on and radiating from Gracemount Community Garden and the two new sites.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee and not having a share capital, incorporated 09 April 2021 and confirmed as a charity on 21 April 2021 (SC050894). The company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Directors

Directors are appointed at the Annual General Meeting and, additionally, the board may at any time appoint any member to be a director. Under the Articles of Association, all directors shall retire from office at each Annual General Meeting but shall be eligible for re-election.

Directors Induction and Training

New Board members are formally welcomed and introduced to the others at their first Board meeting. It is ensured that they understand the role of the Board and its members, and that they have access to the Memorandum and Articles of Association, accounts, business plans and minutes of previous Board meetings. On appointment, new directors are briefed by a 'buddy' on the responsibilities of being a director and current operations and financial position of the charity.

Organisational structure

The structure of the charity consists of the directors who are also the company's members and comprise the company's board. The Board, which can have up to 11 members, meets monthly and is responsible for the strategic direction of the charity. A quorum of three is required for the transaction of any business. Day to day administration is delegated by the Board to be the responsibility of the Project Manager.

TRANSITION EDINBURGH SOUTH (SCOTLAND) LTD

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Transition Edinburgh South (Scotland) Ltd
Charity Number	SC050894
Company Registration Number	SC695165

Trustees

Pat Abel	Chair
Lynn Jamieson	Vice Chair
Patricia Kaminski	Secretary
Nuria Lopez	Resigned 28 November 2024
Jill Purves	Resigned 28 February 2025
Gillian Walker	Treasurer
Fiona Brown	Appointed 26 May 2025
Sylvie Sowanou	Appointed 26 May 2025
Christopher Ibeh	Appointed 26 May 2025
Hannah Raymond	Appointed 26 May 2025
Colin Ledlie	Appointed 16 June 2025

Key management personnel

Robert Davidson	Project Manager

Registered Office and Operational Address	114 Charterhall Road Edinburgh EH9 3HW
Independent Examiner	Louise Presslie CA Whitelaw Wells 9 Ainslie Place Edinburgh, EH3 6AT
Bankers	Unity Trust Bank 4 Brindleyplace Birmingham B1 2JB

TRANSITION EDINBURGH SOUTH (SCOTLAND) LTD

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year that show a true and fair view of the state of affairs of the charity company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing the financial statements, the trustees are required to:

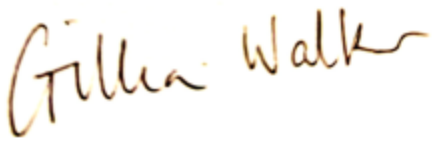
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures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

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 11 December 2025 and signed on their behalf by



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Gillian Walker, Treasurer

TRANSITION EDINBURGH SOUTH (SCOTLAND) LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

I report on the financial statements for the year ended 31 March 2025 set out on pages 11 to 22.

Respective responsibilities of the Trustees and the Independent 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 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 seeking 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 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 (as amended); and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended).

   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.

Louise Presslie CA
Whitelaw Wells
9 Ainslie Place
Edinburgh
EH3 6AT

11 December 2025

TRANSITION EDINBURGH SOUTH (SCOTLAND) LTD

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	**2**	2,796	-	2,796	34,662
Charitable activities	**3**				
Grants		-	136,195	136,195	136,214
Other Income		519	4,531	5,050	1,331
Total income		3,315	140,726	144,041	172,207
EXPENDITURE ON:					
Charitable activities	**4**	21,729	118,378	140,107	142,431
Fundraising		-	-	-	1,958
Total expenditure		21,729	118,378	140,107	144,389
NET INCOME		(18,414)	22,348	3,934	27,818
Transfers between funds	**11**	5,000	(5,000)	-	-
NET MOVEMENT IN FUNDS	**6**	(13,414)	17,348	3,934	27,818
RECONCILIATION OF FUNDS:					
Balances brought forward		31,665	26,401	58,066	30,248
Balances carried forward	**11**	18,251	43,749	62,000	58,066

The results for the year derive from continuing activities.
There are no gains or losses other than those shown above.
The notes on pages 13 to 22 form part of the financial statements.

TRANSITION EDINBURGH SOUTH (SCOTLAND) LTD

BALANCE SHEET

As at 31 MARCH 2025

	Note		2025	2024
		£	£	£
FIXED ASSETS				
Tangible assets	**7**		14,065	15,001
CURRENT ASSETS				
Debtors	**8**	-		1,090
Cash at bank and in hand		57,209		46,443
		57,209		47,533
CREDITORS:				
Amounts falling due within one year	**9**	(9,274)		(4,468)
NET CURRENT ASSETS			47,935	43,065
TOTAL ASSETS LESS CURRENT LIABILITIES			62,000	58,066
FUNDS	**11**			
Restricted			43,749	26,401
Unrestricted			18,251	31,665
			62,000	58,066

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year to 31 March 2025. The members have not required the company to obtain an audit of financial statements for the year to 31 March 2025 in accordance with Section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 11 December 2025 and are signed on their behalf by:

Gillian Walker

Gillian Walker, Director

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future and for a period of at least 12 months from the date of approval of these financial statements, and have therefore prepared the financial statements on the going concern basis.

Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are included in full in the Statement of Financial Activities when receivable. Income from activities for generating funds is recognised as earned, as the related services are provided.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

These are allocated between charitable expenditure and governance costs. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

1. ACCOUNTING POLICIES (cont.)

Expenditure

Charitable expenditure is incurred in direct pursuance of the charity's principal objects and as set out in the trustees' report. Cost of generating funds comprises costs incurred in inducing organisations to contribute financially to the charity's work and income received in pursuance of these areas is shown within income.

Fixed assets and depreciation

Assets costing in excess of £500 are capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Buildings - 10% straight line

Pensions

The charity operates a Defined Contributions Pension Scheme. Contributions are charged to the accounts as they become payable in accordance with the rules of the Scheme.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of management and support costs.

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 with the exception of the pension provision which is measured at net present value.

Critical Judgements and Estimates

In preparing the financial statements Trustees make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. However, in the opinion of the Trustees there are no critical judgements which need to be brought to the attention of the reader for a proper understanding of the accounts other than as noted above.

2. Donations

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
The Castansa Trust – wall repair	-	-	-	26,004
Other donations	2,796	-	2,796	8,658
	2,796	-	2,796	34,662

Income from donations and legacies was £2,796 (2024: £34,662) of which £2,796 (2024: £8,658) was unrestricted and £nil (2024: £nil) was restricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
NHS Lothian – Capacity to Collaborate	-	-	-	16,211
The Robertson Trust	-	-	-	11,000
Edinburgh Council - Community Grants Fund	-	2,850	2,850	-
Edinburgh Communities Climate Action	-	1,000	1,000	-
Scottish Government – CCRF	-	-	-	7,972
Scottish Government – Investing in Communities Fund	-	89,834	89,834	93,031
Edinburgh Community Solar Limited	-	2,918	2,918	8,000
Edinburgh Council - Connected Communities Award	-	21,520	21,520	-
EVOC – CMHWB	-	12,573	12,573	-
Scottish Community Alliance	-	500	500	-
The Swire Charitable Trust	-	5,000	5,000	-
Total Grants	-	136,195	136,195	136,214
Other income	519	4,531	5,050	1,331
	519	140,726	141,245	137,545

Income from charitable activities was £141,245 (2024: £137,545) of which £519 (2024: £11,000) was unrestricted and £140,726 (2024: £126,545) was restricted.

4. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Staff costs (Note 5)	9,601	101,932	111,533	86,684
Project and garden costs	-	12,145	12,145	43,866
Travel and subsistence	-	3,301	4,376	3,266
Fundraising and events	240	-	240	516
Memberships and subscriptions	611	-	611	345
Conference and training costs	491	844	1,335	838
Telephone and IT	146	-	146	602
Maintenance and repairs	501	-	501	350
Depreciation	1,855	156	2,011	1,862
Professional fees	4,106	-	4,106	957
Insurance	722	-	722	580
Bank charges	71	-	71	72
Other costs	295	-	295	665
Governance costs				
Independent examination & accountancy fees	3,090	-	3,090	1,828
	21,729	118,378	140,107	142,431

Expenditure on charitable activities was £140,107 (2024: £142,431) of which £21,729 (2024: £5,634) was unrestricted and £118,378 (2024: £136,797) was restricted.

5. STAFF COSTS AND NUMBERS

	2025 £	2024 £
Wages and salaries	104,966	83,594
Social security costs	3,418	824
Pension costs	3,149	2,266
	111,533	86,684

The charity considers its key management personnel to comprise the project manager. The total employment benefits including employer pension contributions of the key management personnel were £32,759 (2024: £33,016). No employee had emoluments of more than £60,000 in the current or prior year.

During the year trustees were reimbursed expenses amounting to £235 (2024: £576).

5. STAFF COSTS AND NUMBERS (cont.)

Number of employees
The average monthly number of employees, on a head count basis, during the year was:-

	2025	2024
Project Workers	4	3
Management staff	1	1
	5	4

6. NET MOVEMENT IN FUNDS FOR THE YEAR

This is stated after charging:-

	2025	2024
	£	£
Depreciation	2,011	1,862
Independent Examiner's remuneration:		
Independent Examination fee	2,160	1,440
Other services	738	-

7. TANGIBLE FIXED ASSETS

	Buildings	Total
	£	£
COST		
At 1 April 2024	19,401	19,401
Additions	1,075	1,075
Disposals	-	-
At 31 March 2025	20,476	20,476
DEPRECIATION		
At 1 April 2024	4,400	4,400
Charge for the year	2,011	2,011
Eliminated on disposals	-	-
At 31 March 2025	6,411	6,411
Net Book Value		
At 31 March 2025	14,065	14,065
At 31 March 2024	15,001	15,001

8. DEBTORS

	2025	2024
	£	£
Other debtors	-	1,090
	-	1,090

9. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	1,335
Accruals and deferred income	3,635	2,022
Social security and other taxes	5,639	1,111
	9,274	4,468

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	12,739	1,326	14,065
Current assets	9,147	48,062	57,209
Current liabilities	(3,635)	(5,639)	(9,274)
At 31 March 2025	18,251	43,749	62,000

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	13,519	1,482	15,001
Current assets	19,821	27,712	47,533
Current liabilities	(1,675)	(2,793)	(4,468)
At 31 March 2024	31,665	26,401	58,066

11. MOVEMENT IN FUNDS

	Balance at 1 April 2024 £	Income £	Expenses £	Transfers £	Balance at 31 March 2025 £
Restricted Funds:					
Capacity to Collaborate	12,961	-	-	-	12,961
CCRF	11,958	-	(11,958)	-	-
CEC – Connected Communities	-	21,520	(8,597)	-	12,923
Scottish Government - Investing in Gracemount	-	89,834	(89,834)	-	-
EVOC - CMHWB	-	12,573	-	-	12,573
GMDT – Part-time development Worker	-	4,531	(4,531)	-	-
CEC - Community Grants Fund	-	2,850	(2,201)	-	649
Edinburgh Communities Climate Action	-	1,000	(187)	-	813
Edinburgh Community Solar Limited	-	2,918	(914)	-	2,004
Scottish Community Alliance	-	500	-	-	500
Wall Repairs -	5,000	-	-	(5,000)	-
Capital funds					
Investing in Communities Fund	1,482	-	(156)	-	1,326
Total restricted	26,401	140,726	(118,378)	(5,000)	43,749
Unrestricted Funds:					
General Fund	17,146	3,315	(19,874)	4,925	5,512
Designated: Fixed assets fund	13,519	-	(1,784)	-	11,735
Designated: Polytunnel	1,000	-	(71)	75	1,004
Total unrestricted	31,665	3,315	(21,729)	5,000	18,251
Total funds	58,066	144,041	(140,107)	-	62,000

Purposes of funds

Capacity to Collaborate – Funding received from NHS Lothian for a children's project to develop their life skills, in partnership with SCRAN Academy.

CCRF –Funding from Scottish Government to support organisation to try creative approaches to tackle poverty and social inequality and have a preventative effect in their communities.

11. MOVEMENT IN FUNDS (cont.)

Investing in Communities Fund and OneCity Trust – Funding received to support the charity's project 'Investing in Gracemount' to help local community engagement with a focus on child and family poverty.

GMDT – Part-time Development Worker - Funding received to fund the salary of part-time development worker.

EVOC – Funding received to work with people aged 16+ to help sustain or improve their mental health and wellbeing.

Connected Communities – funding received to support activities for young people with complex needs.

Community Grants Fund – funding received to deliver workshops and training programmes on community food ad growing; nutrition and meal planning and sustainability.

Edinburgh Communities Climate Action – funding received to support community climate action in Edinburgh.

Edinburgh Community Solar Limited – funding received towards the costs of tools and craft materials to enhance sessions in Walled Garden project.

Scottish Community Alliance - funding received towards community projects.

Wall Repairs – Funding received to carry out wall repairs needed at the Gracemount Community Garden. The transfer in the year represents reallocation of funds from The Swire Charitable Trust as agreed with the funder.

The designated fixed assets - fund ring fenced for the additional improvements work to the building. The fund balance represents the net book value of the fixed assets.

The designated polytunnel – this fund was ring fenced to purchase a polytunnel, which was done in the current year. The fund balance represents the net book value of the fixed assets.

Transfers - The transfer from unrestricted funds to restricted funds represents the additional costs of the repair, and further project costs incurred which were not claimed in the year.

11. MOVEMENT IN FUNDS (cont.)

	Balance at 1 April 2023 £	Income £	Expenses £	Transfers £	Balance at 31 March 2024 £
Restricted Funds:					
Capacity to Collaborate	5,961	16,211	(9,211)	-	12,961
CCRF	3,986	7,972	-	-	11,958
OneCity Trust – investing in Gracemount	-	8,000	(8,000)	-	-
Investing in Communities Fund	-	90,421	(91,521)	1,100	-
Wall Repairs	-	26,004	(27,564)	1,560	-
GMDT – Part-time development Worker	-	1,331	(1,331)	-	-
Capital funds					
Investing in Communities Fund	-	2,610	(1,128)	-	1,482
Total restricted	9,947	152,549	(138,755)	2,660	26,401
Unrestricted Funds:					
General Fund	4,998	19,658	(3,850)	(3,660)	17,146
Designated: Fixed assets fund	15,303	-	(1,784)	-	13,519
Designated: Polytunnel	-	-	-	1,000	1,000
Total unrestricted	20,301	19,658	(5,634)	(2,660)	31,665
Total funds	30,248	172,207	(144,389)	-	58,066

12. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102.

No one individual had control over the charity during either the current or previous year.

13. COMPANY LIMITED BY GUARANTEE

The members have each agreed to contribute £1 in the event of the company being wound up. The company is limited by the guarantee. The members have each agreed to contribute £1 in the event of the company being wound up. At the year end there were 33 (2024: 3) members.

14. PENSION SCHEME

Transition Edinburgh South (Scotland) Ltd participated in a defined contribution pension. The charity's contribution to this scheme is 3% of participants' salaries which is charged to the Statement of Financial Activities in the year to which the payments relate. This scheme is open to all qualifying employees. The contributions payable by the charity for the year amounted to £3,149 (2024: £2,266). The balance outstanding at the year-end is £277 (2024: £218).