

SC021652. 2024.1

APPENDIX 3



Report to the trustees/members of		Independent examiner's report on the accounts v2			
		Charity name Mossburn Community Farm			
Registered charity number		SC021652			
On the accounts of the charity for the period		Period start date		Period end date	
		Day	Month	Year	Day
		01	October	2023	to 30 September 2024
Set out on pages		(remember to include the page numbers of additional sheets)			

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

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 respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

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

Address:

18/2/25

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

Mossburn Community Farm

SC021652



Receipts and payments accounts						
For the period from				to		
	01	October	2023		30	September 2024

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	42,396				42,396	37,544
Legacies	840				840	5,560
Grants	49,391	19,280			68,671	54,270
Receipts from fundraising activities	8,480				8,480	7,820
Gross trading receipts	4,900				4,900	8,536
Income from investments other than land and buildings	116				116	71
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,082	17,754			18,837	13,769
					-	
A1 Sub total	107,206	37,034	-	-	144,240	127,570
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	107,206	37,034	-	-	144,240	127,570
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	126,776	36,034			162,810	249,049
Grants and donations					-	
Governance costs:						
Audit / independent examination	186				186	174
Preparation of annual accounts					-	
Legal costs					-	2,971
Other					-	
					-	
A3 Sub total	126,962	36,034	-	-	162,996	252,194
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	299				299	-
Purchase of investments					-	
A4 Sub total	299	-	-	-	299	-
Total payments	127,261	36,034	-	-	163,295	252,194
Net receipts / (payments)	(20,055)	1,000	-	-	(19,055)	(124,624)
A5 Transfers to / (from) funds	8,619	(8,619)	-	-	-	-
Surplus / (deficit) for year	(11,436)	(7,619)	-	-	(19,055)	(124,624)

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	47,256	19,418			66,674	191,298
	Surplus / (deficit) shown on receipts and payments account	(11,436)	(7,619)			(19,055)	(124,624)
						-	
						-	
	Cash and bank balances at end of year	35,820	11,799	-	-	47,619	66,674
	(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	Buildings	Unrestricted		176,397	176,397
	Plant & machinery	Unrestricted	8,168	1,880	2,352
	Quad Bike	Unrestricted	1,000	200	400
	Computer	Unrestricted	349	120	160
	washing machine	Unrestricted	299	299	-
		Total	9,816	178,896	179,309

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Trade Creditors	Unrestricted	3,912	1,679
	Other creditors and deferred income	Unrestricted		
		Total	3,912	1,679

	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

[Redacted Signature]

[Redacted Print Name]

8/3/25

8/3/25

Section C Notes to the Accounts

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

The Unrestricted funds held by the charity are used solely for our charitable purpose, ie the provision of animal care and the general running of the charity.

The Restricted funds held comprise grants received for specific purposes, e.g. our Special Needs Youth Group and Animal Assisted Therapy/Mentoring Programmes.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
AAT/AAL	Robertson Trust	1	10,000
and AAT/AAL	Hollywood Trust	2	31,121
Core Funding	R S MacDonald	1	14,000
Core Funding	Animal Friends	1	1,500
Core Funding	Stevenson Trust	1	500
Core Funding	Cunningham		
Core Funding	Housing	1	500
Core Funding	Albert Hunt	1	1,000
Core Funding	Foundation		
Core Funding	Scotland	1	1,000
Core Funding	Robert Miller	1	1,050
Groundworks	Tesco	1	2,000
Core Funding	J&J R Wilson	1	1,000
Core Funding	Vegan Wheels	1	2,000
Core Funding	Thistledown	1	2,000
Core Funding	James Wood		
Core Funding	Trust	1	1,000
		Total	68,671

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)

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

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
		0	

C6 Other information

Mossburn Community Farm

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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 £
General Donations	37,033				37,033	33,291
Gift Aid	5,364				5,364	4,254
					-	
					-	
Total	42,396	-	-	-	42,396	37,544

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Colin Weir			-	3,000
D&G Third Sector			-	46,266
Ronald Miller Foundation			-	1,000
Cunningham Housing Association	500		500	
Hollywood Trust	23,841	7,280	31,121	
R S MacDonald	14,000		14,000	
Thistle-down	2,000		2,000	
Robertson Trust		10,000	10,000	
Stafford Trust			-	1,200
Alzheimer Scotland			-	2,804
Animal Friends	1,500		1,500	
Stevenson Trust	500		500	
Albert Hunt	1,000		1,000	
Foundation Scotland	1,000		1,000	
Robert Miller	1,050		1,050	
Tesco		2,000	2,000	
J&J R Wilson	1,000		1,000	
Vegan Wheels	2,000		2,000	
James Wood Trust	1,000		1,000	
	-		-	-
Total	49,391	19,280	68,671	54,270

3 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 £
Animal Health Care	43,965	2,923			46,888	46,011
Wages	46,224	32,665			78,888	61,914
Property Repairs	15,187				15,187	116,995
Heat, light, rent and rates	16,125				16,125	18,043
Motor Expenses	235				235	228
Printing, Stationery & Other office costs	3,178				3,178	1,441
Bank Charges	227				227	262
Telephone & Internet	1,281				1,281	1,160
Project expenses		447			447	1,560
Sundry	20				20	1,056
Website	333				333	378
Total	126,776	36,034	-	-	162,810	249,049

Mossburn Community Farm

Annual report of the committee of management for the year ended 30 September 2024

Reference and administration details

Mossburn Community Farm is known solely by its registered name

Registered charity number

SC021652



Mossburn Community Farm

Annual report of the committee of management for the year ended 30 September 2024

Reference and administration details

The Board of Trustees hereby present their report and the accounts, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes, all of which have been prepared in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice; Accounting and Reporting by Charities (revised 2005) and in accordance with the Financial Reporting Standard For Smaller Entities (FRSSE) effective April 2008.

The Committee

The following board members held office at the date of approval of the Annual Report on 8 March 2025.

Name	Any office held	Dates acted
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There are no specific provisions for the appointment of board members.

All appointments and resignations are shown above.

Mossburn Community Farm

Annual report of the committee of management for the year ended 30 September 2024

Structure, governance and management

The charity is governed by a charitable trust deed and constitution.

Recruitment of board/committee members is undertaken by means of active consultation and discussion and having regard to such officers and positions as may from time to time be deemed necessary. Appointment of individual board/committee members is by meeting of the full board and with unanimous vote on an annual basis.

Objectives and activities

The charitable objectives of Mossburn Community Farm are:

1. To provide protection and shelter for horses and other animals from cruelty and unnecessary suffering
2. To advance education particularly in relation to the proper care of horses and other animals and to promote and/or provide training in that field.
3. To provide relief for persons suffering from a mental and/or physical disability or impairment, through the provision of recreational and therapeutic activities.
4. To provide, in the interests of social welfare, facilities, recreation and other leisure time activity available to the public at large with a view to improving their conditions of life.

These objectives are met by means of the following activities

1. The rescue and, where possible, rehoming of animals in distress through illness, neglect or abandonment, in cooperation with local authorities.
2. The ongoing education of people of all ages in the good care and management of animals and wildlife.
3. The development and introduction of specialist animal and equine assisted therapy and learning courses with the end goal of improving the quality of life for vulnerable and disadvantaged young people.
4. The provision of a therapeutic placement centre for young people for whom the mainstream education system is not currently working/suitable.
5. The provision of a 'visitor centre' which is open all year with free entry. Our workers/volunteers happily provide conducted tours and explain how our animal charges came into our care.

Donations/fundraising

Financial concerns continue to challenge us, however the commitment of our team at Mossburn and their dedication to fundraising, together with the continued commitment of our supporters, has helped to sustain us through the last year.

Our appeals for help, both for monetary donations and food/sundries via Amazon wishlists and Facebook Appeals, have been met with amazing support. Local businesses also continued to provide donations of food for the animals.

Income from donations (up 12.9%), fundraising (up 11%) and therapy sessions delivered (up 36%) all increased over the previous year, however shop sales decreased by 42%, mainly due to competition from town based charity shops and large car boot events. The overall outcome is, however, encouraging and will be used as a positive base to move forward.

We also claimed Gift Aid on qualifying donations, which brought in significant additional revenue from HM Customs.

Despite its fall in income, the charity shop still continues to be well supported and donations of every kind of item continue to stream in. We try to ensure that as much as possible is used, whether for sale in the shop or recycled in some way to benefit the environment.

Animal Fosters continued to prove popular, particularly as birthday or Christmas presents, and helped to raise further much needed income.

And last, but certain not least, as ever our thanks go to our loyal nucleus of supporters who continue to sustain us with their regular contributions direct into our bank account, providing a core of income to keep the ship afloat.

Grants

Core Charitable Work

While, in general, core Animal Welfare funding is becoming more difficult to source, we have found that smaller trusts have been very supportive of us in this financial year and have seen a considerable increase in small grants. We have also been fortunate to secure more substantial core funding from R S MacDonald and The Holywood Trust.

Details of all grants received are as follows:

R S MacDonald	-	£14,000
Holywood Trust	-	£23,841
Animal Friends	-	£ 1,500
Stevenson Trust	-	£ 500
Cunninghame	-	£ 500
Albert Hunt Foundation	-	£ 1,000
Foundation Scotland	-	£ 1,000
Robert Miller Foundation	-	£ 1,000
J & J R Wilson	-	£ 1,000
Vegan Wheels	-	£ 2,000
Thistledown Trust	-	£ 2,000
James Wood Trust	-	£ 1,000

We also received £2,000 of funding through the Tesco Bags for Life scheme, which enabled us to replace the surface in our indoor arena and replace one of our rabbit facilities to make it more visitor friendly.

This funding, added to our own efforts to raise funds and donations has enabled us to keep our core charitable activities going. This core work is essential in providing the basis on which to build our support programmes for disadvantaged children and young people as our environment, buildings and animals play a primary role in the delivery of the therapies.

Project Work and Special Programmes

We continued our work in delivering Animal Assisted Therapy (AAT) and Animal Assisted Learning (AAL) sessions to a range of clients, mostly young people, in need of some level of therapeutic support to cope with the challenges they are facing in life. Our dedicated team have continued to work on expanding existing referrals as well as sourcing new clients.

We have also been successful in receiving funding from:

- Hollywood Trust - £ 7,280
- Robertson Trust - £10,000

to provide funded places/sessions to those unable to source finance themselves.

Bequests

We received a legacy of £840 as a result of a funeral collection, where the deceased had wished Mossburn to benefit from the proceeds.

Mossburn Community Farm

Annual report of the committee of management for the year ended 30 September 2024

Financial review

Reserves

It is the policy of Mossburn Community Farm to maintain a level of reserves sufficient to cushion the charity against unforeseen events with the aim of being able to even out fluctuations in receipts and payments during periods of economic uncertainty.

Our aim is always to raise sufficient funds throughout the period of a financial year to sustain the core work of the charity, thereby maintaining the required level of reserves.

Donated facilities

As always, we have to say that Mossburn Community Farm would be nothing without the help and support of the countless individuals who give their time, energy and commitment free of charge. To all those kind people we give our most hearty thanks.

Events since the end of the year

Core Charitable Work

Whilst some core costs have stabilised somewhat (hay, haylage, feed, fodder), our utility bills are now increasing due to our previous electricity price tariff guarantee having ended. We now are more in line with market prices, which is going to increase our electricity expenditure, in particular, substantially. We have also taken the decision to employ a third yard worker, which has increased our wages bill, however we now have fully flexible cover on the yard and are able to make sure the staff can take their full holiday entitlement, which unfortunately hasn't always been the case.

We are continuing to fundraise through Facebook Appeals, and are in the middle of a Winter Feed Appeal, which has raised £4000 so far towards core running costs.

Following successful completion of our Year 1 report, we have received our second year's funding of £12,000 from R S MacDonald, to whom we would like to extend a very heartfelt 'thank you'. They have been very supportive of our work over the years and are continuing to support us through the current cost of living problems.

We now in Year 2 of our funding towards core wages from The Holywood Trust, which will help to ensure the jobs of our small core of paid staff remain secure. Again, we extend our thanks to them for their valuable support of our work.

We have successfully applied to Dumfries and Galloway Third Sector Mental Health and Wellbeing Fund for funding of £7784 towards a joint work experience/therapeutic support programme to help young people gain experience of the workplace, tasks, social interaction etc whilst also being supported through our therapeutic team.

Our charity shop has been closed over the winter months but we are in the process of preparing the shop for re-opening, and are hoping for a good season. We ran an end of season Craft and Produce Fayre which was well attended and raised over £1000 for our funds. We plan to repeat this event once the weather improves.

Our Amazon 'wish list' continues to attract good attention, helping to bolster the feed for the animals, and thereby reducing our outgoings. Similarly contributions from local retailers have

Our regular Facebook appeals are proving extremely effective in raising funds for specific purposes, eg a particular animal's veterinary care or for people wishing to create a 'birthday fundraiser'.

Once again, we produced Christmas cards and a Mossburn 2024 Calendar which were very popular and, again, raised much needed additional revenue.

Animal Assisted Learning/Animal Assisted Therapy

As part of the Holywood Trust funding received, we are able to continue to provide Animal Assisted Therapy sessions. Similarly the £10,000 received from the Robertson Trust is being used to provide funded sessions for young people in need.

In addition to the sessions provided by funding received, we also continue to run paid-for sessions, mainly referred through the local Social Services/Education departments of the council, but we also cater for some self-referrals.

As ever, it's worth mentioning that our core charity, including its buildings, grounds and animals, provide the wherewithal to run the sessions. We could not operate our therapeutic programmes without our core work.

Mossburn Living Well Group

Thanks to funding previously received from the Mental Health and Wellbeing Fund, we have now extended this programme to provide learning sessions to three individual groups of young people.

Premises/Facilities

During the recent storms we suffered some damage to our buildings/fencing, however a Facebook appeal resulted in a fantastic response, both in terms of financial help and offers of physical assistance.

General Observations

Good progress has been made with our programme development, however further work is now needed to take this a step further and diversify our offerings to include Mindfulness and Wellbeing, with a view to eventually producing a more commercial programme to help provide a sustainable income for Mossburn's core work. This has proved challenging due to the economic climate and the constraints on our team's available free time to devote to the task but our plans remain.

As detailed previously in this report, we have financial challenges to face, however we remain committed to our cause and will continue with our appeals and fundraising efforts to ensure we remain in a good position to take the charity forward.

Signed on behalf of the Board of Trustees of Mossburn Community Farm.

Date: _____

8.3.25