

# APPENDIX 3



		Independent examiner's report on the accounts										v2
Report to the trustees/members of	Charity name	Mossburn Community Farm										
Registered charity number		SC021652										
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year				
		01	October	2024		30	September	2025				
Set out on pages												(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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.</p>											
Basis of independent examiner's statement	<p>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.</p>											
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention:</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>											
Signed:											Date:	13/04/2026
Name:	Paul J Dickson											
Relevant professional qualification(s) or body (if any):	Institute of Financial Accountants											
Address:	5 Buccleuch Street Dumfries DG1 2AT											

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## 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

## Receipts and payments accounts

For the period from			to		
	01	October	2024	30	September 2025

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	38,442				38,442	42,396
Legacies	250				250	840
Grants	55,274	26,064			81,338	68,671
Receipts from fundraising activities	12,745				12,745	8,480
Gross trading receipts	6,585				6,585	4,900
Income from investments other than land and buildings	83				83	116
Rents from land & buildings					-	
Gross receipts from other charitable activities	16,531				16,531	18,837
					-	
<b>A1 Sub total</b>	<b>129,910</b>	<b>26,064</b>	<b>-</b>	<b>-</b>	<b>155,974</b>	<b>144,240</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>129,910</b>	<b>26,064</b>	<b>-</b>	<b>-</b>	<b>155,974</b>	<b>144,240</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	107,346	51,403			158,749	162,810
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	192				192	186
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>107,538</b>	<b>51,403</b>	<b>-</b>	<b>-</b>	<b>158,941</b>	<b>162,996</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	149				149	299
Purchase of investments					-	
<b>A4 Sub total</b>	<b>149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>149</b>	<b>299</b>
<b>Total payments</b>	<b>107,687</b>	<b>51,403</b>	<b>-</b>	<b>-</b>	<b>159,090</b>	<b>163,295</b>
<b>Net receipts / (payments)</b>	<b>22,223</b>	<b>(25,339)</b>	<b>-</b>	<b>-</b>	<b>(3,116)</b>	<b>(19,055)</b>
<b>A5 Transfers to / (from) funds</b>	<b>(26,224)</b>	<b>26,224</b>			<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>(4,001)</b>	<b>885</b>	<b>-</b>	<b>-</b>	<b>(3,116)</b>	<b>(19,055)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	35,820	11,799			47,619	6,674
	Surplus / (deficit) shown on receipts and payments account	(4,001)	885			(3,116)	(19,055)
						-	
						-	
	Cash and bank balances at end of year	31,819	12,684	-	-	44,503	(12,381)
(Agree balances with receipts and payments account(s))							

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

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Buildings	Unrestricted		176,397	176,397
	Plant & machinery	Unrestricted	8,168	1,504	2,352
	Quad Bike	Unrestricted	1,000	100	400
	Computer	Unrestricted	349	80	160
	washing machine	Unrestricted	299	200	299
	Fridge	Unrestricted	149	149	
		Total	9,965	178,430	179,608

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Trade Creditors	Unrestricted	1,007	3,912
	Other creditors and deferred income	Unrestricted		
		Total	1,007	3,912

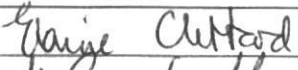

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of approval

ELAINE CLIFFORD  
 YASTIN MARSHALL

12/4/26  
 12/4/26

# Section C Notes to the Accounts

**Nature and purpose of funds**  
(may be stated on basis 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.

**Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
AAT/AAL	Robertson Trust	1	10,000
Core Funding and AAT/AAL	Hollywood Trust	3	43,504
Core Funding	R S MacDonald	1	12,000
Repairs	Neighbourly Fund	1	1,000
AAT/AAL	D&G Wellbeing	1	7,784
Core Funding	Colin Weir Trust	1	5,000
Core Funding	Ronald Miller	1	1,050
Core Funding	Galloway Seed Fund	1	1,000
		<b>Total</b>	<b>81,338</b>

**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)

**Trustee remuneration - details**

Authority under which paid	£

**Trustee expenses**

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

X

**Trustee expenses - details**

	Number of trustees	£

**Transactions with trustees and connected persons**

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

**Other information**

## 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	33,332				33,332	37,033
Gift Aid	5,110				5,110	5,364
					-	
					-	
<b>Total</b>	<b>38,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,442</b>	<b>42,396</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Colin Weir	5,000		5,000	
Galloway Seed Fund	1,000		1,000	
Ronald Miller Foundation	1,050		1,050	
Cunningham Housing Association			-	500
Hollywood Trust	36,224	7,280	43,504	31,121
R S MacDonald	12,000		12,000	14,000
Thistledown			-	2,000
Robertson Trust		10,000	10,000	10,000
D&G Well being fund		7,784	7,784	
Neighbourly Fund		1,000	1,000	
Animal Friends			-	1,500
Stevenson Trust			-	500
Albert Hunt			-	1,000
Foundation Scotland			-	1,000
Robert Miller			-	1,050
Tesco			-	2,000
J&J R Wilson			-	1,000
Vegan Wheels			-	2,000
James Wood Trust			-	1,000
			-	-
<b>Total</b>	<b>55,274</b>	<b>26,064</b>	<b>81,338</b>	<b>68,671</b>

## 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	40,005				40,005	46,888
Wages	28,773	49,348			78,121	78,888
Property Repairs	13,821	1,000			14,821	15,187
Heat, light, rent and rates	19,259				19,259	16,125
Motor Expenses	256				256	235
Printing, Stationery & Other office costs	2,196				2,196	3,178
Bank Charges	328				328	227
Telephone & Internet	2,252				2,252	1,281
Project expenses		1,054			1,054	447
Sundry	431				431	20
Website	24				24	333
<b>Total</b>	<b>107,346</b>	<b>51,403</b>	<b>-</b>	<b>-</b>	<b>158,748</b>	<b>162,810</b>

Reference and administration details

Mossburn Community Farm is known solely by its registered name

**Registered charity number**

SC021652

**Charity's principal address**

Mossburn

Hightae,

Lockerbie

DG11 1LE

**Independent Examiner**

J Rennie

5 Buccleuch Street

Dumfries

DG1 2AT

## Annual report of the committee of management for the year ended 30 September 2025

### 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, 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 12 April 2026

Name	Any office held	Dates acted
Elaine Clifford.	Chair & Trustee	served throughout
Yasmin Marshall	Secretary & Trustee	served throughout
Roger Green	Treasurer & Trustee	served throughout
Juanita Wilson	Trustee	served throughout
Nikki Charman	Trustee	served throughout
Malcolm Haddow	Trustee	served throughout
Angela Paterson	Trustee	joined 12.4.26
Fiona Johnstone	Trustee	joined 12.4.26

There are no specific provisions for the appointment of board members.

All appointments and resignations are shown above.



## **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.

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## **Donations/fundraising**

The usual financial challenges presented themselves during the year, however our supporters continue to impress us with their commitment. Through continued appeals for help, both for monetary donations and food/sundries via Amazon wishlists and Facebook Appeals, we received amazing support and local businesses also continued to provide donations of food for the animals. Our staff, volunteers and supporters also committed to a range of fundraising events, eg sponsored cycle rides, Craft and Produce Fayre etc which helped to increase our income.

Income from donations fell over the previous year, however fundraising income increased by a corresponding amount. It is no surprise that people have limited spare cash these days to donate towards charitable causes and we consider ourselves fortunate to receive the support we do.

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

Animal Fosters continued to prove popular, particularly as birthday or Christmas presents, and helped to raise further much needed income, again improving over the previous year's figure.

Our Charity Shop was well-supported during the fortnightly opening throughout the Spring to Autumn seasons and showed increased income over the previous year, partly due to our tea room re-opening later in the season. Once again we were fortunate to receive many donations of lovely items to replenish our stocks. We try to produce an income from every donated item, finding alternative recycling outlets for items that aren't suitable to put in the shop. This not only brings in a small additional income, but works for our eco-credentials too.

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***

We have found that funding for our core work is becoming increasingly more difficult to source, particularly as our core 'animal welfare' purpose has been dropped by some of the trusts we had previously received support from and income from some of the smaller trusts is becoming more difficult to source. We were fortunate to have secured more substantial core funding from R S MacDonald and the Holywood Trust.

Details of all grants received are as follows:

Colin Weir Trust	-	£ 5,000
Ronald Miller Foundation	-	£ 1,050
Galloway Seed Fund	-	£ 1,000
R S MacDonald	-	£12,000
Hollywood Trust	-	£26,224
Hollywood Trust	-	£10,000

The additional £10,000 of funding from Holywood Trust resulted from Mossburn being nominated and thereafter voted for by other Holywood Trust supported organisations, who deemed us to have made the biggest difference to the lives of those referred to us – a massive endorsement for us.

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***

Delivery of our Animal Assisted Therapy (AAT) and Animal Assisted Learning (AAL) programmes continued, providing a range of clients, mainly young people, with therapeutic support to cope with the challenges they find themselves facing. Earned income from this source actually reduced over the previous year, however this was due to a marked increase in the funding we received to deliver sessions.

Our project delivery workers were kept busy with increased AAL days provided to young people and increased AAT sessions to those needing more focused support. They also delivered school holiday sessions during the Autumn, Easter and Summer breaks.

Financial help received for programme delivery was as follows:

- Holywood Trust £7,280 – to deliver AAT sessions to local young people
- Dumfries and Galloway Wellbeing Fund £7784 – to deliver an extra day of AAL to a group of local young people
- Neighbourly Fund £1000 – for delivery of AAT sessions
- Robertson Trust £10,000 – for delivery of AAT sessions

### **Bequests**

In the current year we received a small legacy of £250 as a result of the sad passing of a local supporter who wished the animals to benefit.

## **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**

Overall it appears that our core expenses have stabilised, however the economic climate remains volatile and we cannot rest on our laurels where continued fundraising is concerned. In particular we continue to identify and approach small trust funds for assistance with day to day expenses as well as trying to find sources of more substantial funding.

In October we ran our Craft and Produce Fayre which was well attended by stallholders and visitors/buyers. Our staff and volunteers also arranged a Christmas Grotto which proved popular as it was also supported by a range of four-legged 'volunteers'.

Following successful completion of our end of year report, we were successful in drawing down our third, and final, year's core funding from R S MacDonald, to whom we extend a very heartfelt 'thank you'. They have been very supportive of our work over the years and this continued assistance has been invaluable.

The Holywood Trust also continue to support us and have confirmed a further two years funding, which will help to safeguard the jobs of our small core of paid staff as well as fund AAT sessions for local young people.

Our charity shop continues to prove very popular and both donations of goods and income from sales have been excellent. We will shortly be entering the summer period, and are in the process of preparing the shop for re-opening, with the expectation that an improvement in the weather will bring an uplift to visitors and shoppers. Improvements to our tea room have also been made and we are hopeful that this welcoming hub will provide the impetus for more people to visit.

Our Amazon 'wish list' continues to attract good attention, helping to bolster the feed for the animals, and thereby reducing our outgoings.

We have continued to run Facebook appeals, however try not to 'flood the market', preferring to use them for a specific purpose, eg a particular animal's care needs.

Once again we produced Christmas cards and a Mossburn 2026 Calendar which were very popular and raised much needed additional revenue.

### **Animal Assisted Learning/Animal Assisted Therapy**

As part of the Holywood Trust funding received, we have been provided with funding for Animal Assisted Therapy sessions, which will allow us to continue with this part of the project.

In addition to the funded sessions, we continue to provide programme sessions to referred and private clients, which is on a 'paid for' basis, helping to support the charity. Our plans to extend our programme to include Wellbeing and Mindfulness are being progressed, however demand for our existing AAT and AAL is taking priority at present.

Worthy of mention here is that our core charity, including its buildings, grounds, animals and the staff who work here, provide the wherewithal to support our therapeutic work. We could not operate these programmes without our core work.

### **Mossburn Living Well Group**

This programme now provides learning sessions to three individual groups of young people,

### **Premises/Facilities**

We continue to make improvements to animal accommodation, fencing and habitat as and when we are able.

### **General Observations**

At our Trustee meeting on 12 April 2026 we were pleased to welcome two new Trustees to our board, both of whom bring skills which will strengthen the board and benefit the charity. We are looking forward to moving forward with fresh ideas and new perspectives that their presence will provide.

And finally, whilst challenges, particularly of a financial nature, remain, we are committed to continuing our work, both for the benefit of the animals in our care and the people we are able to support and help.

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



Date: 12.4.26