

Charity number: SC031554

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 27

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2025

Trustees	Melvyn Lynch, Chairman Sophie Rolfe Euan Gow Elizabeth McLaren Ian Warburton Norma Lyall Emma Cardeni
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Charity registered number	SC031554
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Principal office	The Steading Arbroath Road Forfar Angus DD8 2RZ
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Accountants	EQ Accountants Limited Chartered Accountants Westby 64 West High Street Forfar Angus DD8 1BJ
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Solicitors	Turcan Connell Princess Exchange 1 Earl Grey Street Edinburgh EH3 9EE
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MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of the Murton Trust for Education and the Environment for the 1 July 2024 to 30 June 2025.

Objectives and activities

a. Policies and objectives

The specific aims of Murton are:

- To provide educational opportunities that encourages learning and developing skills for life.
- To maintain and establish a thriving nature reserve that encourages access to the outdoors.
- To effectively run a visitor farm and tearoom on our site that offers a recreational and leisure facility and generates income to support our educational work.
- To maintain and develop strong connections with our community through our leadership, work and on our site.

Mission statement

To provide a unique environment in which children, young people and adults can learn and develop skills for life.

The vision

Murton aspires to enrich people's lives by using our site to its full potential. We can offer our unique environment as an educational centre that offers a positive impact on all ages. We hope to be a thriving and sustainable charity valued in the community and recognised nationally.

Our values

We value people – We are here for everyone.

We inspire people through our leadership, knowledge, enthusiasm and actions.

We are welcoming, understanding and value difference.

We encourage, respect and nurture the contribution that everyone can make.

We value our place – We develop it with and for people.

We are committed to creating and enriching an enduring natural asset.

We value and recognise the contribution our place provides to the wellbeing of all.

We act responsibly, safely and sustainably in our place.

We make it happen – We move forward with purpose and ambition.

We are curious, responsive and ready to learn from others.

We collaborate and encourage partnerships.

We keep things simple and move forward with purpose.

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

The SCIO meets its dual educational and environmental objectives by providing a vocational training centre for young people aged 14 to 19. While our courses are open to all, we especially provide for young people otherwise likely to leave school without qualifications. Murton provides a very different experience to traditional school providing placements for school pupils across Angus and allows pupils to earn SQA qualifications as well as self esteem.

We also work with a small number of young people who have been excluded from school or have left without qualifications. These post school trainees study for National Certificates in land based industries. They are with us for a year with the ultimate goal of going into employment, further training or education.

Management of the Reserve requires attention to wildlife, habitat changes, paths and the visitor experience and our trainees and students assist with all aspects. We maintain a work ethic of quality, pride and respect and the result can be seen in the high standard of craftsmanship on display around the reserve.

The SCIO employs five full time and twelve part time staff. We have a small but growing team of dedicated volunteers who assist with certain aspects of the grounds work on the reserve and caring for the animals on the farm.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

Achievements and performance

a. Main achievements of the Charity

The year was a period of meaningful growth, strengthened relationships and steady progress for Murton as we continued to use our 100 acre site to enrich lives through education, nature and community. Participation increased across almost every area of our work, reflecting both rising local need and Murton's reputation as a welcoming, supportive and accessible place for learning and wellbeing. Our education programmes supported 177 young people, many of whom benefited from regular, long term involvement. Young volunteers contributed 4013 hours during weekends and school holidays, and adults added a further 1055 hours, showing sustained commitment from people who value the sense of purpose, routine and community that volunteering at Murton provides. Engagement with schools and partner organisations also remained strong, with 7 secondary schools, 12 primary schools and 21 community groups or support agencies taking part in activities throughout the year. Education and outdoor learning remain at the heart of our work. We saw a notable rise in attendance and engagement as more families, teachers and support workers recognised the value of nature based learning for confidence, social skills and overall wellbeing. There was over a 30% increase in term time attendance of young people and more than a 100% rise in weekend and holiday participation of young people compared with the previous year. We saw an increase in visit by schools and community groups, alongside the increased use of our outdoor classroom and tipi. These activities provided opportunities for young people to learn through hands on experience, develop teamwork and communication skills and gain recognised achievements that support progression into further education and employment. For adults, volunteering and supported activity continued to offer routine, purpose and positive social connection.

Murton's nature reserve remained a thriving, biodiverse landscape for both wildlife and people. Volunteers and staff recorded 23 species on our wildlife cameras, and our BirdWeather audio station identified over 70 species of birds, bringing the natural world closer to the community. Our first full year moth survey identified 362 species, while 26 butterfly surveys helped contribute to wider environmental data and conservation monitoring. The reserve welcomed 2247 children and 1297 adults to bookable events across the year, including guided wildlife walks, seasonal family sessions, outdoor learning activities and environmental workshops. These experiences provided gentle physical activity, supported mental wellbeing and encouraged families to spend more time outdoors. They also helped deepen understanding of local biodiversity and the importance of caring for the natural environment.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025**

Achievements and performance (continued)

The visitor farm and tearoom continued to be central to our sustainability, offering meaningful experiences while generating essential income for our educational programmes. The site had 156 private hires for birthdays, celebrations and group visits. We saw 119 animal sponsorships, adoptions or memberships, and delivered 69 animal tours to schools and groups. Our team also offered 87 free Meet the Animals sessions, ensuring cost was never a barrier for families. Staff and volunteers created 113 wooden items to raise funds, reflecting the creativity and craftsmanship that underpin much of Murton's income generating activity. The tearoom continued to welcome visitors with homemade food, local produce and a warm atmosphere overlooking the farm, helping to strengthen community connection in a relaxed and friendly setting.

Murton's commitment to making nature accessible to all was reflected in the growth of our wellbeing and community support programmes. We provided 399 free lunches to volunteers and individuals facing financial challenges, demonstrating our belief in inclusive access. Activities designed to support physical activity and wellbeing continued to grow, including 23 Health Walks, 37 Outdoor Tots sessions, and participation in 24 wider community events, careers fairs and information sessions. On site, our staff led 133 group sessions, helping participants of all ages gain confidence, improve social skills and enjoy meaningful time in nature. These programmes strengthened community capacity and provided essential support for individuals and families across Angus.

The achievements of the year were made possible thanks to the dedication of our staff, trustees, volunteers, partners and supporters. Together, we created opportunities for people to learn, develop skills, build confidence and feel connected both to nature and their community. As we move towards our 25th anniversary in 2026, we remain committed to growing our programmes, protecting our landscape and ensuring that Murton continues to be a place where people of all ages can thrive. Through education, nature and community, Murton continues to be a trusted, inspiring and valued space where lives are enriched every day.

Full Impact Reports for each calendar year, can be found on our website. We also have Summary Reports and Infographic Videos available to be viewed.

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have agreed to financially support the charity, by way of unsecured loans, which have been provided for. With this financial support the Trustees have reasonable expectation that the Charity will continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Unrestricted funds at 30 June 2025 were -£2,712 (2024: £22,082).

Restricted funds at 30 June 2025 were £3,307 (2024: £16,579) and are detailed in note 18. They represent the investments in buildings, plant and machinery, the funding of wage costs, and specific grants for support of the education program and the preservation of the habitat.

Please refer to note 21 for further details regarding the Trust's reserve policy.

Structure, governance and management

a. Constitution

Murton Trust For Education and the Environment (Scottish Charitable Incorporated Organisation) is a registered charity, number SC031554, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

Murton is a Scottish Charitable Incorporated Organisation (SC031554) with a dual educational and environmental purpose. We are situated on a former quarry near Forfar in Angus and manage a thriving nature reserve, visitor farm and tearoom set in 100 acres.

Management and decision is the responsibility of the Board of Trustees, who meet four times a year.

d. Financial risk management

The Trustees have assessed the key risks that the SCIO is exposed to and are satisfied that the appropriate controls and procedures are in place to mitigate and manage these risks. The SCIO detailed risk register is a live document and is reviewed by the Board of Trustees with any amendments to risks and controls, their impact and/or likelihood recorded. Risks are segregated into the following groupings: Health & Safety, Financial, Employees Volunteers Students and Trustees, General Trust Activities, Education, and Ecology. Examples of what the Trustees see as key risks include the impact from the pandemic, grant funding challenges, key person reliance and the threat of being unable to fully use the nature reserve for educational purposes due to land conditions e.g. flooding.

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

Plans for future periods

The Charity is currently embarking on an ambitious programme of additional Fundraising, as they look towards our Silver Jubilee Year, next year. The Trustees are particularly keen to attract core funding for Murton, to ensure its continuing important role in the local and wider community, towards its Golden Jubilee.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the 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 Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 30 March 2026 and signed on their behalf by:

Melvyn Lynch
Chair of Trustees

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of Murton Trust for Education and the Environment (SCIO)

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 9 to 27.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The 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 financial statements 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 was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Angela Haig

Dated: 30 March 2026

Angela Haig

BA CA CTA

EQ Accountants Limited
Chartered Accountants
Westby
64 West High Street
Forfar
Angus
DD8 1BJ

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	61,426	128,824	190,250	203,664
Charitable activities	5	-	12,523	12,523	8,854
Other trading activities	6	-	170,636	170,636	137,851
Other income	7	-	12,883	12,883	8,273
Total income		61,426	324,866	386,292	358,642
Expenditure on:					
Raising funds:	8				
Voluntary income		-	763	763	1,002
Trading		-	188,038	188,038	158,647
Charitable activities:	9				
Direct costs		53,476	145,567	199,043	210,199
Support costs		11,763	24,751	36,514	37,743
Total expenditure		65,239	359,119	424,358	407,591
Net expenditure		(3,813)	(34,253)	(38,066)	(48,949)
Transfers between funds	18	(9,459)	9,459	-	-
Net movement in funds		(13,272)	(24,794)	(38,066)	(48,949)
Reconciliation of funds:					
Total funds brought forward		16,579	22,082	38,661	87,610
Net movement in funds		(13,272)	(24,794)	(38,066)	(48,949)
Total funds carried forward		3,307	(2,712)	595	38,661

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 27 form part of these financial statements.

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

BALANCE SHEET AS AT 30 JUNE 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	36,448	72,643
		<u>36,448</u>	<u>72,643</u>
Current assets			
Stocks	15	3,255	2,679
Debtors	16	6,641	6,322
Cash at bank and in hand		5,324	4,148
		<u>15,220</u>	<u>13,149</u>
Current liabilities			
Creditors: amounts falling due within one year	17	(51,073)	(47,131)
		<u>(35,853)</u>	<u>(33,982)</u>
Net current liabilities			
		<u>595</u>	<u>38,661</u>
Total assets less current liabilities			
		<u>595</u>	<u>38,661</u>
Total net assets		<u>595</u>	<u>38,661</u>
Charity funds			
Restricted funds	18	3,307	16,579
Unrestricted funds	18	(2,712)	22,082
		<u>595</u>	<u>38,661</u>
Total funds		<u>595</u>	<u>38,661</u>

The financial statements were approved and authorised for issue by the Trustees on 30 March 2026 and signed on their behalf by:

Melvyn Lynch
Chair

The notes on pages 11 to 27 form part of these financial statements.

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. General information

Murton Trust for Education and the environment is a SCIO registered in Scotland with the Charity Number SCO31554. The principal office of the SCIO is Arbroath Road, Forfar, Angus, DD8 2RZ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Murton Trust for Education and the Environment (SCIO) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The accounts have been prepared on the going concern basis. The unrestricted reserves are negative and the charity is dependant on the continuing support from the trustees. The trustees have confirmed that they intend to support the charity for the foreseeable future.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful life. .

Depreciation is provided on the following bases:

Tenant's improvements	-	Over life of lease
Property	-	Over life of lease
Plant and machinery	-	25% Straight line
Computer equipment	-	33% Straight line

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 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 bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	-	38,987	38,987	24,448
Grants - See summary below	61,426	89,837	151,263	179,216
Total 2025	61,426	128,824	190,250	203,664
<i>Total 2024</i>	<i>85,792</i>	<i>117,872</i>	<i>203,664</i>	

4. Grant income

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Young Start	-	-	-	-
Grants for education	-	33,437	33,437	32,332
Angus Council	-	16,775	16,775	6,500
Robertson Trust	-	25,000	25,000	25,000
The Royal Countryside fund	-	-	-	10,000
Cash for kids	-	2,500	2,500	-
Angus Climate Hub	-	1,000	1,000	3,680
Skills and Employability Project	-	-	-	6,640
Northwood Charitable Trust	-	10,000	10,000	10,000
ICF - Investing in Communities Fund	44,666	-	44,666	44,532
Food & Fun	4,000	-	4,000	21,622
Tesco Grant	-	1,125	1,125	-
Scottish Council	-	-	-	2,822
Adult Volunteering	12,760	-	12,760	6,450
Scottish Children's Lottery	-	-	-	7,500
Edinburgh Innovations Limited - Beacon Technology	-	-	-	2,138
Total 2025	61,426	89,837	151,263	179,216
<i>Total 2024</i>	<i>85,792</i>	<i>93,424</i>	<i>179,216</i>	

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Farm admissions and feed sales	12,523	12,523	8,854
<i>Total 2024</i>	8,854	8,854	

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising events	11,662	11,662	8,129
<i>Total 2024</i>	8,129	8,129	

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Tearoom cafe sales	155,397	155,397	126,620
Toy sales	3,577	3,577	3,102
	158,974	158,974	129,722
<i>Total 2024</i>	129,722	129,722	

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Other incoming resources	12,883	12,883	8,273
<i>Total 2024</i>	8,273	8,273	

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Costs of raising voluntary income	763	763	1,002
<i>Total 2024</i>	1,002	1,002	

Other trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Tearoom trading expenses	62,766	62,766	53,641
Tearoom staff costs	125,272	125,272	105,006
	188,038	188,038	158,647
<i>Total 2024</i>	158,647	158,647	

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Summary of trading expenses - Tearoom

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Opening stock	2,679	2,679	4,228
Food purchases	39,477	39,477	33,300
Consumables	3,073	3,073	2,191
Equipment	2,182	2,182	1,231
Repairs	973	973	723
Vegetable purchases	89	89	88
Toy purchases	3,916	3,916	2,273
Good purchased for resale	83	83	375
Water rates	93	93	1,906
General rates	2,871	2,871	986
Heat and light	4,530	4,530	6,405
Telephone	463	463	-
Equipment hire	376	376	921
Clothing and footwear	47	47	-
Volunteer Expenses	153	153	-
Bank charges	5,016	5,016	1,693
Closing stock	(3,255)	(3,255)	(2,679)
	<u>62,766</u>	<u>62,766</u>	<u>53,641</u>
<i>Total 2024</i>	<u>53,641</u>	<u>53,641</u>	

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Education	-	170,318	170,318	149,939
Restricted funds	65,239	-	65,239	98,003
	<u>65,239</u>	<u>170,318</u>	<u>235,557</u>	<u>247,942</u>
<i>Total 2024</i>	<u>98,024</u>	<u>149,918</u>	<u>247,942</u>	

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

10. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Education	145,567	24,751	170,318	149,939
Restricted funds	53,476	11,763	65,239	98,003
	<u>199,043</u>	<u>36,514</u>	<u>235,557</u>	<u>247,942</u>
<i>Total 2024</i>	<u>210,199</u>	<u>37,743</u>	<u>247,942</u>	

Analysis of direct costs

	Education 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	100,188	41,960	142,148	153,166
Depreciation	36,195	-	36,195	36,459
Animal costs	5,168	1,817	6,985	5,460
Cabin expenses	1,669	1,267	2,936	3,762
Travel expenses	-	-	-	16
Machinery expenses	999	-	999	1,298
Printing,stationary and postage	10	500	510	30
Equipment hire	-	-	-	514
Repairs and maintenance	699	2,354	3,053	3,775
Volunteer and training costs	569	-	569	102
Tots group expenses	70	-	70	-
Food and fun expenses	-	5,578	5,578	5,617
	<u>145,567</u>	<u>53,476</u>	<u>199,043</u>	<u>210,199</u>
<i>Total 2024</i>	<u>121,875</u>	<u>88,324</u>	<u>210,199</u>	

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Education 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Rent and rates	252	-	252	996
Heat and light	2,038	3,366	5,404	4,833
Insurance	10,821	-	10,821	9,419
Telephone	-	-	-	509
Motor expenses	974	-	974	962
Printing,stationary and postage	429	2,801	3,230	1,713
Repairs and maintenance	-	422	422	693
Legal and professional fees	3,405	-	3,405	3,225
Bank charges	79	-	79	1,908
Consultancy fees	4,060	4,467	8,527	9,985
Governance costs	2,693	707	3,400	3,500
	<u>24,751</u>	<u>11,763</u>	<u>36,514</u>	<u>37,743</u>
<i>Total 2024</i>	<u>28,064</u>	<u>9,679</u>	<u>37,743</u>	

11. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>3,400</u>	<u>3,500</u>

12. Staff costs

	2025 £	2024 £
Wages and salaries	251,138	243,974
Social security costs	11,616	9,906
Contribution to defined contribution pension schemes	4,666	4,292
	<u>267,420</u>	<u>258,172</u>

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

12. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

2025 No.	2024 No.
17	17

No employee received remuneration amounting to more than £60,000 in either year.

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 30 June 2025, no Trustee expenses have been incurred (2024 - £NIL).

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

14. Tangible fixed assets

	Tenant's improve- ments £	Property £	Plant and machinery £	Computer equipment £	Total £
Cost or valuation					
At 1 July 2024	178,488	208,355	56,811	832	444,486
At 30 June 2025	178,488	208,355	56,811	832	444,486
Depreciation					
At 1 July 2024	146,133	169,656	55,223	831	371,843
Charge for the year	15,374	20,047	774	-	36,195
At 30 June 2025	161,507	189,703	55,997	831	408,038
Net book value					
At 30 June 2025	16,981	18,652	814	1	36,448
At 30 June 2024	32,355	38,699	1,588	1	72,643

15. Stocks

	2025 £	2024 £
Finished goods and goods for resale	3,255	2,679

16. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	2,095	1,749
Other debtors	202	536
Prepayments and accrued income	4,344	4,037
	6,641	6,322

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

17. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	9,111	19,119
Trade creditors	9,917	17,056
Other taxation and social security	9,438	6,751
Other creditors	18,973	905
Accruals and deferred income	3,634	3,300
	51,073	47,131

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

18. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
Unrestricted funds					
General Funds	22,082	324,866	(359,119)	9,459	(2,712)
Restricted funds					
ICF Fund	-	44,666	(44,666)	-	-
Beacon Technology	1,546	-	(1,546)	-	-
Food & Fun	15,033	4,000	(6,267)	(9,459)	3,307
Adult Volunteering	-	12,760	(12,760)	-	-
	16,579	61,426	(65,239)	(9,459)	3,307
See Note 21 for details on restricted funds					
Total of funds	38,661	386,292	(424,358)	-	595

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 June 2024 £</i>
Unrestricted funds					
General Funds	42,948	272,850	(309,567)	15,851	22,082
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
SCL Grant	996	7,500	(7,500)	(996)	-
Murton footpaths	925	-	-	(925)	-
ICF Fund	-	44,532	(44,532)	-	-
Beacon Technology	-	2,138	(592)	-	1,546
Adapt and thrive	22,757	-	(13,644)	(9,113)	-
Food & Fun	18,118	21,622	(24,707)	-	15,033
The Royal Countryside	1,119	10,000	(7,049)	(4,070)	-
Communities recovery fund	747	-	-	(747)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	44,662	85,792	(98,024)	(15,851)	16,579
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	<hr/> <hr/> 87,610	<hr/> <hr/> 358,642	<hr/> <hr/> (407,591)	<hr/> <hr/> -	<hr/> <hr/> 38,661

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

19. Summary of funds

Summary of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2025 £
General funds	22,082	324,866	(359,119)	9,459	(2,712)
Restricted funds	16,579	61,426	(65,239)	(9,459)	3,307
	<u>38,661</u>	<u>386,292</u>	<u>(424,358)</u>	<u>-</u>	<u>595</u>

Summary of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2024 £
General funds	42,948	272,850	(309,567)	15,851	22,082
Restricted funds	44,662	85,792	(98,024)	(15,851)	16,579
	<u>87,610</u>	<u>358,642</u>	<u>(407,591)</u>	<u>-</u>	<u>38,661</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	36,448	36,448
Current assets	3,307	11,913	15,220
Creditors due within one year	-	(51,073)	(51,073)
Total	<u>3,307</u>	<u>(2,712)</u>	<u>595</u>

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	72,643	72,643
Current assets	16,579	(3,430)	13,149
Creditors due within one year	-	(47,131)	(47,131)
Total	16,579	22,082	38,661

21. Funds

Unrestricted Funds

General Funds

The general fund is used for the income and expenditure of the SCIO, except for income with conditions attached and its related expenditure.

Restricted Funds

Scottish Childrens Lottery (SCL) grant is represented by a grant received towards the Estate Worker for Education Programme.

The Murton footpaths fund is represented by a grant received to upgrade the existing paths and roads for the nature reserve.

Supporting Communities Fund - Scottish Government to help combat the effects of Covid-19 in the community.

The ICF- Investing in Communities Fund is to help deliver an educational program to young people in Angus and Dundee.

The Beacon Technology fund represents a grant received as part of the Tay Cities Traveltech Testbed. This is a trial evaluation in digital technologies including AI.

Adapt and Thrive is a fund to support the charity to maintain the recovery of the charity after the effect of Covid 19

Food and Fun is represented by a grant to provide a range of activities and food during the school holidays to young people and low income families.

The Royal Countryside fund is represented by a grant received to support young people in deprived rural communities.

Community recovery fund is to support the community through the Covid pandemic.

MURTON TRUST FOR EDUCATION AND THE ENVIRONMENT (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

22. Pension commitments

The SCIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £4,666 (2024 - £4,292). Contributions totaling £973 (2024 - £905) were payable to the fund at the balance sheet date and are included in creditors.