



## Appendix 1

### Chair's Report 2024 - 2025

#### Introduction

Tarland Development Group meets approximately every 6 weeks within the last year not to mention many more individual meetings, steering group meetings, events, chats, discussions and emails.

██████████ remains in a paid minute secretary role which has been a great support at getting our minutes out in a more timely fashion.

Since our last AGM we co-opted ██████████ to develop a replacement zipline and maybe some other items. We said goodbye to ██████████ as a trustee but she will continue to run Lego Club. Thank you for her time supporting TDG projects.

TDG employs seven individuals on a very part time basis. The bee group employ ██████████ as a gardener. The trails have two maintenance staff - ██████████. ██████████ helps with social media for TDG and the Trails. ██████████ keeps the toilets in order and We said goodbye to ██████████ who was employed to organise the festival, laying the foundations for another great year. We said hello to ██████████ who picked up the reins, running a successful festival. We will be saying goodbye to ██████████ at the end of November and we thank her for her work at the trails.

Throughout the past year we have secured funds from a range of sources. We are very grateful to all trustees and steering group members for their work on completing these applications to support the wide range of TDG projects. Also we are very grateful to all the volunteers who support our projects. We can always use more!

██████████, Chair, 29th October 2025

**Project Updates:** Thanks to all the trustees for their reports to summarise the year for TDG. A full copy will be sent with minutes / added to the Tarland Website.

#### • Tarland Bee Group (Lead Trustee: ██████████)

The Beginners Course 2025 - a 2 full day intensive course run in May and June. The sessions were a mix of classroom and practical learning to give beginners the basics to start keeping their own bees. The course was fully subscribed with 12 attendees from the local area. The attendees were then encouraged to attend the teaching sessions over the summer to continue their learning.

A talk on Queenlessness with practical advice on what to do if you think you have lost your queen.

A talk given in Buckie - September 2024

Winter workshops were popular, showing practical skills in disease detection and recognition, hive manipulation manoeuvres and preparing equipment for the spring.

Continued involvement in gardening/local employment and other groups such as Apple Pressing, with the Tarland Food & Music Festival..

Invited to visit Souters Bothy, Ballogie, gave them lots of info about bee Equipment, article in SBA magazine.

TBG stall at Tarland Show in the education tent, run by [REDACTED] hard work and very successful.

More entries in the Horticultural show this year.

[REDACTED] was awarded the British Empire Medal for services to beekeeping with a warm and dry ceremony at the Apiary with the local Lord Lieutenant.

Members passing SBA Practical and Modular Exams. ApiScotia, a weekend in Dumfries House for Practical intermediate delegates. Attended by members. Article in SBA

Bee inspectors came this summer due to an outbreak of European Foul brood nearby. A number of our members were inspected but were found to be free of the disease. We are very appreciative of this free service and welcome the bee inspector who so generously share their knowledge and time.

Provost and local councillors visit.

We had the library label printing workshop with [REDACTED].

Tarland Rainbows came to visit Tarland Bee Group in August. Their leader Tufty Owl - [REDACTED] arranged the visit and was assisted by Crafty Owl - [REDACTED], Sweetie Owl, and [REDACTED] a DOE volunteer. We had a lovely afternoon with a delightful group of very well behaved and interested youngsters. The Rainbows are working towards a new badge all about pollinators. They enjoyed trying on bee suits, tasting honey, tasting apple juice, inspecting a virtual bee hive and viewing various pollinators collected and viewed through mini magnifiers. The Rainbows then had a couple of weeks to complete all the tasks needed to gain their badges, which [REDACTED] was delighted to present at their weekly meeting.

#### • **Tarland Paths Group (Lead Trustee: [REDACTED])**

This year, the board approved the purchasing of waymarker posts from Earth Anchors Ltd. Being made of recycled plastic, they are cheaper and longer lasting than ones made from the traditional larch. After corresponding with the company by email they agreed to match the design of the existing posts. Payment was made on 22nd May. However, the waymarker posts only arrived on 30th September. So the actual work of replacing the fallen posts has yet to begin. Post hole digging equipment has been purchased.

Storm Floris blew the Paths map situated in the Tomnaverie car park down and one of the posts was felled. This has been replaced with a recycled plastic post previously ordered from Earth Anchor Ltd with help from [REDACTED].

Storm Floris also brought down a tree that blocked the footbridge on Bridge Street and damaged the balustrades. This was reported to the factor at MacRobert Trust who arranged for it to be removed and repaired.

TDG contracted the work of cutting the grass on the upper section of the Corrachree path to [REDACTED] again this year. [REDACTED] contacted the farmer who owns the land prior to the cutting to ask his permission. The farmer asks that dog walkers on that part of the path keep dogs on a lead. The gate on a path that is a right of way linking the Tarland Way to Lumphanan over the Craiglich ridge has been locked by the person who has the shooting rights on the land. Efforts by both myself and the person in the Lumphanan Path group at contacting this person have so far been unsuccessful.

[REDACTED] discovered that a path group that occasionally organises walks via a WhatsApp group, originally doubled up as the paths volunteer group. So, hopefully, he will be able to arrange for work to be done with more help in future.

[REDACTED] represents Tarland Paths on the Marr Area Paths Forum that meets quarterly and helped man their tent at the Aboyne Games.

Tarland Way: Chris continued to oversee the project to create a diversion on the Tarland Way around the property where there are dogs. A route has been agreed with landowners and funding has been secured to design and create the diversion. Replacement waymarkers have been ordered with this funding too.

#### • **Tarland Wetlands Group (Chair: [REDACTED]. Lead Trustee: [REDACTED])**

The Wetlands Group is currently in abeyance. The only project we undertook in 2024/25 was the pond in the Community Garden.

#### • **Community Composting (Lead Trustee: [REDACTED]. Organiser: [REDACTED])**

The composting group continues to go from strength to strength. We now have 71 household members which is an increase of 8 from last year. Membership fees have not increased so far however it should be noted that the income does not now fully cover costs and so it may be necessary to raise these next year. Our usual heap turner was unavailable this year so we hired the MacRobert Trust to do it. Connor has done an excellent job. We also pay a hire charge for the tractor and trailer and refreshment costs.

The pool of volunteers is similarly healthy at 20 with some younger members who are very welcome although we can always do with more. We continue to offer volunteers free membership and free refreshments at Tarland Tearooms on collection duty days. . Once again we are grateful to the MacRobert Trust for moving the pile of finished compost to the community garden in the spring. There is still a lot of compost available and members are encouraged to help themselves.

#### • **Cromar Food Waste Project (Lead Trustee: [REDACTED])**

Cromar Food Waste Project, Summary of Progress

Aims:

In recognition of the environmental impact of food provision and that a reported 900 million tonnes, or 30% of produced food, becomes waste, which in itself is environmentally destructive, the primary aim of our project is to reduce food waste in Cromar.

Currently there are three measures we employ.

1. Rescuing and redistributing food intended for waste.
2. Providing an outlet for businesses and organisations wishing not to waste surplus or dated food items.
3. Providing Education and training in the preparation of nutritious food with the minimum of waste.

Resources:

The project now has 12 dedicated volunteers providing over 4 hours of their time weekly to the project.

The Tarland Pavilion as food store and community hub for food pop-ups and food centred events. (Aberdeenshire Council have given us permission to make use of at no charge.)

Two chest freezers for storing perishable foods between food distribution pop-ups.

(One freezer is sited in the MacRobert hall basement; again without charge for electricity consumed. The other 300 litre freezer is located in the pavilion.)

Various items for food preparation including ceramic hobs, utensils, soup pot, pressure cooker and two dehydrators obtained via various funding applications and donations.

Activities:

1. Rescuing and distributing food intended for waste:

Volunteers twice monthly pick up food due to exceed sell by date from Aboyne Co-op. Food items that can be frozen are stored in the chest freezer.

Fortnightly a visit is made to the, Aboyne Food depot to collect any out of date foods.

2. Serving as an outlet for surplus food:

Monthly, we hold afternoon food distribution pop-ups at the Tarland pavilion on Mondays where people are invited to the free uplift of food items.

We have been gratefully receiving donated food items from individuals, businesses and organisations. E.g. Aboyne Co-op, Food Waste Country Food Trust, donating boxes, MacRobert Trust, The Commercial Hotel

3. Providing Education and Training

We have provided packs of ingredients with the cooking recipes enclosed and give nutritional but have lapsed this year in organised cooking sessions.

Achievements:

From January to September we have dispensed approximately food items valued at £3,000 to estimated 485 recipients.

Using research data of the Oxford University affiliated 'Our World in Data', we estimate the CO2 equivalent gas emissions saved by the project since January to be 41.3 tonnes.

The regular 'Food Kitchen' event at the Tarland Food and Music Festival was well attended attracting around 100 visitors. Jazz funk music by [REDACTED] and story telling by [REDACTED] contributed to a warm community atmosphere despite the chilly weather.

It is possible to prevent much more Co-op food from going to waste. However we are limited by the number of volunteers and our freezer storage capacity. These are two areas we intend to tackle. Also it has been raised by the Office of National Statistics that households contribute up to 70 percent of food waste in the UK. This is another aspect of waste that we will consider addressing through education.

Beyond the measurable success in reducing food waste, the Food Waste Project has gifted our community something invaluable: a friendly, relaxed, and welcoming place to simply be together. What started as an environmental effort has blossomed into an opportunity for genuine community bonding. People are enjoying meeting, sharing, and connecting in an atmosphere that is truly inviting, proving that shared purpose can lead directly to stronger relationships among neighbours.

Acknowledgements:

The success of this project is dependent on all supporting bodies. Our thanks in this respect go to Aboyne Co-operative, Aboyne Food Depot, MacRobert Trust, The Paper Shop, The Country Food Trust, Tarland Welfare Trust, Tillypronie, Commercial Hotel, Aberdeenshire Council and

all individual donators.

Above a big thank you must go to the project volunteers who have donated much valuable time and effort in making the project such a success that strengthens the fabric of our community.

### • Food and Music Festival (Lead Trustee: Dave Hirst)

We started this year's festival on Thursday with the wonderful film "Oh Brother where art thou". Folk might remember that last year's film was cancelled due to the now traditional Tarland Festival Power Cut. Nothing like that could happen again....could it??

On Friday we had a basket making workshop at Deeside Willow, a music session at the Aberdeen Arms and then the opening concert - the Paul McKenna Band supported by [REDACTED] and [REDACTED]. On Saturday we had 16 events, with the market, [REDACTED] Scottish stories [REDACTED] history walk, the Bee group tour, music and food at the pavilion, Towie Pipe Band, the Banchory Morris, a farming talk with [REDACTED] and [REDACTED], a minibeast hunt and another music session at the Arms (all of these were free), and a music workshop with [REDACTED] straw hairst knot making at the community garden, a clarsach recital with [REDACTED] at Migvie Kirk, a cookery workshop with The Spice Route, canapes and a cocktail at Douneside House and the toddlers duck race (all almost or completely sold out). Food was provided by the Cromar Seniors, Caroldson's coffee, Lily's Dough pizzas, Tarland Tearooms, "Scottish Tapas" at the golf club and a 20% discount on meals at the Commercial. Then in the evening we had [REDACTED] in concert with [REDACTED] in support. And just as the audience started coming through the doors, all the lights in Tarland went out. Geese with no regard for culture, tradition or their own mortality had flown into the power lines.

After a short period of wondering what on earth we do now, [REDACTED] brought down his generator and [REDACTED] (usually on the sound desk) wired it up to the lights and sound and we started only 20 minutes late. Everyone agreed the gig had a special atmosphere and terrific performances from both [REDACTED] and [REDACTED]. A big thanks is due to everyone (volunteers, Jimi, the bands and the audience) for not panicking and getting on with putting on a great show.

Sunday was quieter as usual, but we still had the Lego Club building Lego Tarland in the morning, yoga with [REDACTED] a mushroom walk with [REDACTED], a scything course at the apiary, a foraging walk with Natasha Lloyd, a stepdance workshop with Mairi Campbell, lunch with CC's Kitchen and then last but not least, [REDACTED] again, first in conversation with [REDACTED] and then in concert. A fitting end to a great weekend.

Thanks to everyone who helped out, the committee [REDACTED] and [REDACTED]) and the many volunteers without whom the festival could not happen. Particular thanks to our paid administrators [REDACTED] who did the initial work, then [REDACTED] who did a fantastic job despite having no experience whatsoever of the festival before she took over in July. All the feedback we have had has been positive, and there were lots of smiling faces around the village over the weekend which makes all the hard work worthwhile. As usual we struggle financially and will have lost (hopefully a small amount of) money, and also as usual we will be looking for grants, sponsorship and donations next year to keep the festival going. We will also be looking for volunteers both for the committee and for the weekend itself. The Tarland Food and Music Festival will return!

### • Pavillion Project (Lead Trustee: [REDACTED]) :

Tarland Pavilion Transformation Project Summary of Progress

Context and Community Initiative

Following the decision by Aberdeenshire Council to 'mothball' the Tarland Pavilion (a 1991



building previously used for sports changing rooms and toilet facilities), the Cromar Food Waste Project of the Tarland Development Group (TDG) is actively pursuing a Community Asset Transfer (CAT). This is a summary of the vision, progress, and financial plan for securing and transforming the facility into a vital community resource.

### Progress and Community Consultation

The Pavilion start-up committee undertook extensive community engagement and practical piloting throughout 2025 to inform the business plan. Key activities included a "Have Your Say" consultation event which attracted over 50 visitors and generated 113 suggestions for future use. The group also successfully piloted a variety of community events centred on the use of pavilion:

- **Social & Sport:** Providing changing and toilet facilities for the Tarland Show Football Tournament and Tarland School Sports Day, and acting as shelter for the Tarland Tennis Club.
- **Sustainability & Repair:** Hosting successful bike repair workshops, general repair workshops for the community, and Home Energy advice sessions.
- **Food & Storage:** Utilizing the space for the Cromar Food Waste Project's monthly pop-up pantry and dry/cold storage.

### Vision and Proposed Use Zones

The Pavilion Transformation Group's vision is to establish the Pavilion as a community asset hub dedicated to enhancing sustainability, resilience, and well-being for the residents of Tarland and the Howe of Cromar. The proposal centres on establishing four distinct 'use zones' within the existing building and grounds:

1. **Enhanced Food Waste Project:** Establishing a purpose-fitted area with a dry store and freezer facility to support the regular pop-up pantry.
2. **Sports and Changing Facility:** Providing secure and accessible toilets and changing facilities for local clubs, sports events, and Tarland Primary School.
3. **Workshop Facility:** Continuing and expanding the successful pilot programs with a dedicated space for "mend and repair" sessions, bicycle maintenance, and home energy advice.
4. **Informal Meeting and Exhibition Place:** A small area dedicated to community meetings and exhibitions, particularly those focusing on local sustainability and climate change resilience.

### Financial Projections (Phase 1: 2026-2028)

The Transformation Group is drafting an initial financial forecast for the three-year establishment phase. The overall approach is to cover capital and revenue costs through grants and operational costs through a mix of funding streams. This encompasses 3 financial categories:

**Start up Costs** for initial maintenance, securing integrity (plumbing/electric), condition survey, safety equipment, furniture, and legal costs. These will be met through grant applications and volunteer labour.

**Operational Costs** covering electricity, water, and cleaning expenses.

**Projected Revenue Income** generated from rental charges (for events), donations (from the food pop-up), and subscriptions from "Friends of the Pavilion."

The group projects that the first phase will run at a small surplus, demonstrating the project's financial viability.

### Next Steps and Timeline

The TDG plans to move forward with the following steps to achieve a launch in 2026:

1. Internal Approval: Finalising the plan with the Pavilion committee and TDG (the registered organization) to secure governance oversight (September/October 2025).
  2. External Consultation: Consulting with the wider Tarland Community, Community Council, and key partners (October/November 2025).
  3. Funding Submission: Submitting grant applications (December 2025/January 2026).
- Launch: Aiming for Pavilion launch events in Q2 2026.

• **Tarland Trails (Drummy Woods and Pittenderich) (Lead Trustee: [REDACTED])**

Tarland Trails remains a popular venue to ride bikes and was recognised this year by the Aberdeen City and Shire Awards as 'Best Outdoor Adventure Tourism' venue. Following a full year of trail counter data there were 45,000 visits in 2024 calendar year (40,000 Pittenderich, 5,000 Drummy Woods) and forecast to drop to a little to around 40,000 in 2025.

Developments this year have included the opening of the first natural trail 'Project mushroom' and reshaping/reprofiling of the Blue / Red / Pump Track at Drummy Woods has just begun. The bike wash will be beginning shortly at Tarland Trails Pittenderich. The plans for a composting toilet at Drummy Woods are on hold but the parking meter was installed, generating revenue to go towards maintenance and future development of Tarland Trails and contribute to our local community.

Throughout the year, Tarland Trails used social media to keep riders and locals updated on events, developments, and opportunities to engage with the trails (volunteer maintenance).

From the proceeds of the trails and some additional funding we have been able to support a range of bike education and repair aspects. Revenue from the trails has been used to support TDG / other projects more widely.

• **Apple Group (Lead Trustees: [REDACTED])**

The total number of bottles produced last year was 532. Apple sales totalled £1,052 and we spent £1,626 on equipment (bottles, a storage box and another 2 pasteurisers) and repairs to the outside socket. We also spent £499 on a new press but it was faulty and will be returned. At the end of the year we had a balance of £1,052 with (probably) enough bottles in store for 2025.

The unsettled weather at apple harvest time, resulted in a large loss of apples through windfall and wasp infestation. Despite these losses, the number of apples donated has been on a par with last year. We produced 115 bottles from our first pressing and 167 from our second. Our first production sold out with pre-sales and sales during the Tarland Food and Music Festival. We have already pre-sold 58 bottles from the second production. The number of volunteers turning up to help pasteurize has helped quicken the process and we are now able to run 4 pasteurizers simultaneously. Given the number of apples remaining, we are looking to run another session, during the October Holidays. This will have the benefit of providing an activity for families including children.

• **Gone to Seed (Lead Trustee: [REDACTED] : Organiser: [REDACTED] )**

This year we held the seed saving workshop in January - many of the same volunteers came and helped and we had some new faces too - thanks to all for their support. The Seed Swap and Potato Day followed on the 22nd February. This was popular and well attended, as always, and the Cromar Seniors provided the teas. Any remaining seed potatoes were donated to the local schools. We held another seed saving workshop in May, this was run by [REDACTED] and [REDACTED] and took place in the Community Garden. The aim of this workshop is to inform gardeners which plants they should let go to seed and which will not produce viable seed.

We will be holding the next Seed saving workshop in January 2026 in preparation for the Seed Swap and Potato Day which will be held on 28th February in the MacRobret Hall. The Income reserves stand at a healthy balance.

• **Tarland Community Garden (Lead Trustee: [REDACTED])**

We welcomed the Scottish open gardens again this year. Also we were open for the Food and music festival. [REDACTED] and Tarland doctor, brought along 1st year medical students on 2 occasions. To show how outdoor space can help with mental and wellbeing. We have applied for funding to replace some of the outside raised beds as some are falling apart. We are also going to have to replace the polytunnel cover after it was damaged by the hailstones. A pond was installed with the grant we received from the sale of Coull hall. A good addition to the garden for wildlife. Mcroberts Trust kindly fixed the outer fence in the spring, this was very much appreciated. The Aboyne mens shed kindly repaired and painted a bench for us. The Monday boys are still meeting to do odd jobs and having a cuppa and chat.

• **Tarland Calendar (Lead Trustee: [REDACTED], Organiser: [REDACTED])**

Despite very positive feedback regarding improvements to the 2025 calendar, sales were sluggish. We made a profit of £196 on calendar sales last year. We printed 100 at a cost of £566 and paid £22 for the website. The total sales were £784 so that means we sold them at an average of about £8.50. The sales gave a small amount of revenue to the Post Office for selling them. Customers liked the new larger sized Calendar and the quality of the photos. The Social Media posts featuring a monthly scene from the Calendar continues to be popular. However, customers highlighted the following reasons for slow sales

- The price point was too expensive
- The launch was too late, (as some potential customers had already purchased their Calendars). Ideally the Calendars would be on sale from September
- There was a sales competition with a Calendar from another local Charity, supporting a worthy cause.

We therefore made the decision not to launch a calendar this year. We will review this position next Spring.

• **Tarland Lego Club (Lead Trustee: [REDACTED], Organiser: [REDACTED])**

Tarland Lego Club will be three years old in December 2025. We continue to welcome people from in and around Tarland, as well as folks coming from Aboyne, Strathdon, Alford, and beyond. The club still meets once a month on the 2<sup>nd</sup> Friday in the MacRobert Hall between 3.30pm and 5.30pm. Between October 2024 and October 2025 the club met 9 times – we missed April, July and August this session due to poor holiday planning by the organisers (we promise we'll try and not have this happen again!). Numbers attending Lego club remain steady, with between 50 – 90 people coming along each month, depending on weather and whatever else is going on! Lego Club is multigenerational: we have babes in arms, toddlers, primary and secondary age children, parents, grandparents and family friends of all ages coming along to play and build together.

Since the last Tarland Development Group AGM the Lego Club was delighted to be invited to participate in a Christmas Tree showcase at Douneside House, as part of their Winter Wonderland Festival. Folks who come along to the club created decorations for our tree from Lego, which hung for all to see as they visited Santa and saw the magical lights in the beautiful Douneside gardens. The club were delighted to receive a donation of £500 from The MacRobert Trust for their participation in the event. Equally as magical, Lego club attendees created a Lego



version of The Christmas Story to be displayed at St Moulag's Church during the Christmas service. Highlights included Angel Gabriel in his full spacesuit. At the recent Tarland Food and Music Festival the club held a "Build Tarland" session where folks from the village came along and built their favourite thing from our part of the Howe. We had the park, the tennis court, the school, The Paper Shop among many others.

Volunteers held their first "set sorting" day in the hall, where we set up tables and methodically checked as many sets as possible, noting missing pieces which were then ordered to make sure sets were complete. We understand how frustrating it is to have missing bits when you're trying to build! It's the volunteers who really make Lego club what it is, nothing would happen without their help. A big thank you to [REDACTED] and [REDACTED] who consistently show up and count whatever bricks [REDACTED] tells them to! [REDACTED] is still king of the snacks, and [REDACTED] still comes and helps when he's in the village, and we love to see him. [REDACTED], [REDACTED] and [REDACTED] are our younger helpers, along with [REDACTED] and [REDACTED], always on hand to help others and set exciting build challenges each month.

We have been lucky to accept lots of donations of Lego this session too, with special thanks to [REDACTED] for countless large sets which are enjoyed by many, and to [REDACTED] for his generous donation too.

• **Film Club: (Lead Trustee: [REDACTED] Organiser: [REDACTED])**

Tarland Film's second season consolidated audiences and continued to show a mix of contemporary and classic world cinema, including animation and documentary. We have a committed audience of regulars, some of whom have suggested screenings, and we have worked with the History group and others to facilitate partnered events, as well as supporting Aboyne and Tarland festivals. We started our third season by opening the Food and Music Festival, and remain keen to refresh, expand, and enhance the comfort of our filmgoers.

### **Final Word:**

We are a bunch of volunteers. We are always looking for others to get involved to make a difference in our projects and help out, to develop Tarland further for locals and visitors alike.

Since TDG began its income is at least 2.35million in grant funding and revenue making activities! Wow! This is estimated to have led to 12 million pounds worth of benefit to the local economy, its people and place! All this with just a population of 700 people! Here's to more funding to support our current and future projects.

**Report of the Trustees and**  
**Financial Statements for the Year Ended 30 June 2025**  
**for**  
**Tarland Development Group**

**Tarland Development Group**  
**Report of the Trustees**  
**for the Year Ended 30 June 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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**

**Objectives and aims**

Tarland Development Group (TDG) is a Scottish Charitable Incorporated Organisation (SCIO) whose aim is the advancement of community development and in particular promotion of the arts, culture, heritage, environmental enhancement and protection, the provision of recreational activities, the support of honeybees and beekeepers, improvement in the standard of beekeeping and promotion of honeybee products all within the Parish of Tarland and Howe of Cromar in the Marr Area of Aberdeenshire.

**Significant activities**

During the year, the charity continued the development of the mountain bike trail centre.

**Public benefit**

The Trustees confirm that they have referred to the OSCR general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting policy for the year.

The public benefit for our services reaches all those who wish to access them in the Marr Area and across all age groups. We monitor the impact of this benefit through the use of the bike trails, subscriptions, group participation and social media usage.

**Volunteers**

To meet its aims, TDG undertakes a wide range of projects on behalf of the community. While TDG will apply for funding to pay personnel where possible, its activities are heavily dependent on volunteers supporting the various projects in a wide variety of ways including as Trustees, work organisers primarily working on or supporting the various TDG projects.

TDG treats all volunteers with respect and values them as individuals contributing to the work of the Group. The Group recognises that volunteers are not unpaid staff, but people making a valuable and complementary contribution to our work and everyone's environment.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The main activities of TDG and their unrestricted cash reserves at the end of the year are as follows:

- General administration £1,124
- Food & Music Festival £8,132
- Bee Group & Apiary £6,384
- Mountain Bike Trails £50,943
- Seed swap and potato day £4,156
- Food waste group £2,382
- Composting £3,749
- Community Garden £9,236
- Paths -£28
- Apple pressing £1,052
- Lego club £1080
- Film club £487
- Housing £1,439 (this is in the process of being set up as a separate organisation)

**Fundraising activities**

Our funding comes through a portfolio of income streams including trusts, government and foundations, community fundraising and events, individual giving and membership fees.

During the financial year 2024/25, we were gifted over £7,365 (2023/24 - £202,000) from a wide range of grant making bodies.

## **Tarland Development Group**

### **Report of the Trustees** **for the Year Ended 30 June 2025**

#### **FINANCIAL REVIEW**

##### **Financial position**

In the period ended 30 June 2025, the Charity received income of £81,971 and had total expenditure of £123,834. This generated a net reduction in funds for the year of £41,863.

##### **Reserves policy**

At 30 June 2024, the total reserves were £1,214,408 (2024 - £1,256,270) of which £1,439 were restricted funds (i.e. they can only be used for the purposes specified by donors). There was £1,212,968 in unrestricted funds which can be used for any purpose determined by the Trustees in furtherance of the Charity's objectives.

The Trustees have reviewed the risk register and have determined that the organisation will aim to maintain 6 months of operational reserves to ensure that the charity has adequate resources to enable normal operating activities to continue should a major shortfall in income occur.

#### **FUTURE PLANS**

The charity will continue to support projects which are in full alignment with its objectives.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Tarland Development Group is constituted as a two tier SCIO, registered in 2014 and is controlled by its governing document, its Constitution.

##### **Recruitment and appointment of new trustees**

The Board of TDG is comprised of members who have been elected by the membership of the charity to serve as Trustees. They are elected annually at the AGM. There were 54 members at 30 June 2024 (54 - 2023).

##### **Organisational structure**

The Board of Trustees hold regular meetings and is supported by a number of sub-committees. The day-to-day management of the charity during the year was by [REDACTED] (Chair) and [REDACTED] (Treasurer). The position of Secretary and optional position of Vice Chair are vacant.

##### **Decision making**

Major decisions are ratified by the board of Trustees at their regular meetings.

##### **Induction and training of new trustees**

New trustees are instructed in the code of conduct.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC041598

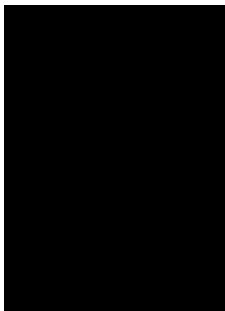
##### **Principal address**

6 Bridgeview Place  
Aboyne  
Aberdeenshire  
AB34 5HG

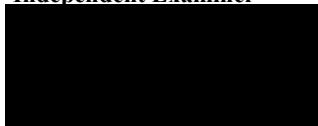
**Tarland Development Group**

**Report of the Trustees**  
**for the Year Ended 30 June 2025**

**Trustees**



**Independent Examiner**



**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

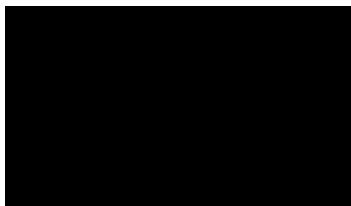
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 charity's constitution. 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 on behalf of the trustees on 30<sup>th</sup> September 2025:





## Independent Examiner's Report to the Trustees of the Tarland Development Group

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 6 to 16.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

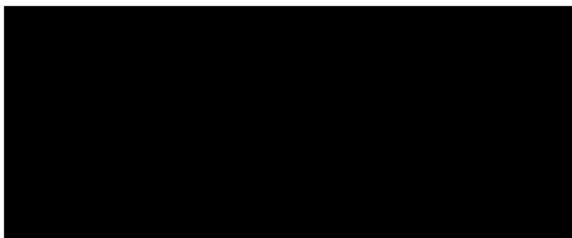
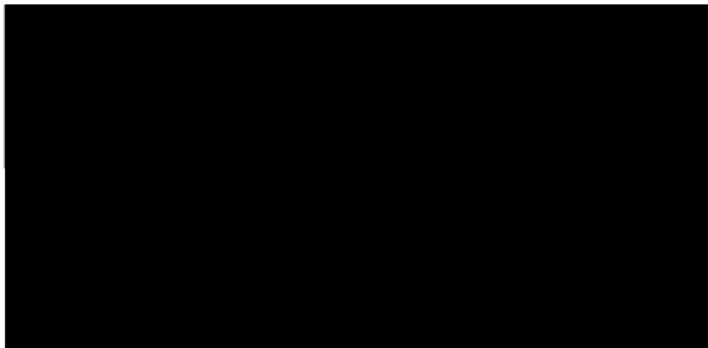
### Independent examiner's statement

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
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



**Statement of Financial Activities**  
**for the Year Ended 30 June 2025**

				Year Ended 30.6.25 Total funds	Year Ended 30.6.24 Total funds
	Note s	Unrestricted fund	Restricted funds		
		£	£	£	£
<b>INCOME</b>					
Donations	3	5,238		5,238	5,093
Gift Aid		0		0	0
Grants		0	7,365	7,365	202,790
Receipts from fundraising activities				0	1,988
Gross Trading Receipts	4	69,367		69,367	90,049
<b>Total</b>		<b>74,606</b>	<b>7,365</b>	<b>81,971</b>	<b>299,920</b>
<b>EXPENDITURE</b>	5				
Charitable Activities		116,246	7,588	123,834	298,114
<b>Total</b>		<b>116,246</b>	<b>7,588</b>	<b>123,834</b>	<b>298,114</b>
<b>NET INCOME</b>		<b>-41,640</b>	<b>(223)</b>	<b>-41,863</b>	<b>1,805</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>(41,640)</b>	<b>(223)</b>	<b>(41,863)</b>	<b>1,805</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,254,608	1,662	1,256,270	1,254,465
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,212,968</b>	<b>1,439</b>	<b>1,214,408</b>	<b>1,256,270</b>

**Statement of Financial Position**  
**30 June 2025**

				2025	2024
		£	£	£	£
	Notes	Unrestricted	Restricted	Total	Total
<b>FIXED ASSETS</b>					
Tangible assets	11	1,126,096		1,126,096	1,135,488
<b>CURRENT ASSETS</b>					
Debtors	12	0		0	0
Cash at bank		88,700	1,439	90,139	122,792
		88,700	1,439	90,139	122,792
<b>CREDITORS</b>					
Amounts falling due within one year	13	(1,827)		(1,827)	(2,009)
<b>NET CURRENT ASSETS</b>		86,872	1,439	88,312	120,783
<b>TOTAL NET ASSETS</b>		<b>1,212,968</b>	<b>1,439</b>	<b>1,214,408</b>	<b>1,256,271</b>
<b>TOTAL FUNDS</b>	15	1,212,968	1,439	1,214,407	1,256,270

**Statement of Cash Flows**  
**for the Year Ended 30 June 2025**

		Year Ended 30.6.25 £	Year Ended 30.6.24 £
	Notes		
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(32,653)	(5,198)
Net cash provided by operating activities		<u>(32,653)</u>	<u>(5,198)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		0	0
Net cash used in investing activities		<u>(32,653)</u>	<u>(5,198)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(32,653)</u>	<u>(5,198)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>122,792</u>	<u>127,989</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>90,139</u>	<u>122,791</u>

## 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 30.6.25 £	Year Ended 30.6.24 £
	(41,863)	1,805
<b>Net income per the Statement of Financial Activities</b>		
<b>Adjusted for:</b>		
<b>Capital additions</b>	(1,200)	
Depreciation charges	10,591	10,291
Increase in debtors	0	21,815
Increase in creditors	(182)	(39,109)
<b>Net cash provided by operations</b>	<b>(32,654)</b>	<b>(5,198)</b>

## 1. STATUTORY INFORMATION

Tarland Development Group is a Scottish Charitable Incorporated Organisation (SCIO) and is registered in Scotland. The charity's registered number and registered office can be found in the Reference and Administration Details section of the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£). Monetary amounts in these financial statements are rounded to the nearest £.

## 2. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Volunteer time is not recognised in the accounts in accordance with the Charities SORP (FRS 102) however the trustees' report provides information on their contribution.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income includes charitable activities income earned from activities undertaken in furtherance of the charity's objectives.

Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Grant income is recognised when there is reasonable assurance that the charity will comply with any conditions attaching to the grant and the grant will be received.



**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Tangible fixed assets**

Tenants Improvements (Mountain Bike Trails) - Nil  
Tenants Improvements - 5% on cost

Plant & Machinery - 25% reducing balance

An impairment review is carried out each year in relation to the Mountain Bike Trails, included within Tenants Improvements, by comparing its balance sheet carrying amount with its value in use. Where there has been a permanent impairment in value, a provision will be made in the accounts. This impairment review will normally be carried out by the trustees, however, an external valuation will be obtained where the trustees believe there has been a significant and permanent change in value.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. The expense is allocated between activities and split between restricted and unrestricted funds as appropriate.

**Going concern**

The trustees consider that the charity has adequate resources to continue in existence for at least the next 12 months. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### 3. DONATIONS AND LEGACIES

Grants received, included in the above, are as follows:

	Year Ended 30-Jun-25 £	Year Ended 30-Jun-24 £
The MacRobert Trust	500	450
Coull Hall Trust Grant	1,305	0
NFU	500	0
Aberdeenshire Clubspc Postive Participation Gran	1,000	0
Groundwork UK		500
ONE		200,000
Aberdeenshire Council	3,560	1,330
MAP		510
Brimmond	500	0
EB Scotland		0
Aboyne Rotary		0
Nature Scotland		0
Other grants		0
	<u>7,365</u>	<u>202,790</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 30-Jun-25 £	Year Ended 30-Jun-24 £
Sales	Tarland Development Group	1,648	1,886
Sales	Apples	1,231	816
Sales	Bee Group & Apiary	3,965	1,712
Sales	Mountain Bike Trails	39,713	54,269
Sales	Seeds	2,167	2,184
Sales	Community Garden	1,193	486
	Composting	1,008	933
	Film Club	1,296	1,254
	Market+F+M	17,148	26,459
	Paths		51
	Other		0
		<u>69,367</u>	<u>90,050</u>

## 5. CHARITABLE ACTIVITIES COSTS

		Year Ended 30.6.25		Year Ended 30.06.24
	Direct Costs £	Grant funding of activities £	Totals £	
Tarland Development Group	3,122	0	3,122	1,999
Strengthening Communities		-	0	0
Market, Food and Music Festival	18,440	1000	19,440	20,200
Bee Group & Apiary	1,964	77.45	2,041	3,199
Mountain Bike Trails	75,101	4,560	79,661	245,539
Seeds	1,306	-	1,306	1,861
Food	50	0	50	1,658
Composting	1014		1,014	812
Community Garden	549	955	1,504	1,989
Apples	2125	-	2,125	189
Housing	0	145	145	3,508
Paths	1228	-	1,228	41
Lego	270	850	1,120	5,175
Tarland Burn	0	-	0	0
Film Club	1,685		1,685	1,654
Depreciation/Additions	9,391		9,391	10,291
	<u>116,245</u>	<u>7,588</u>	<u>123,834</u>	<u>298,115</u>

## 6. GRANTS PAYABLE

	Year Ended 30.6.25 £	Year Ended 30.6.24 £
Tarland	0	0
Mountain Bike Trails	0	0
	<u>0</u>	<u>0</u>

## 7. AUDITORS' REMUNERATION

Fees payable to the charity's auditors for the audit of the charity's financial statements.

Year Ended 30.6.25 £	Year Ended 30.6.24 £
<u>0</u>	<u>0</u>

None paid in 2023/24

## 8. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the years ended 30 June 2025 nor 30 June 2024.

There were no trustees' expenses paid for the period ended 30 June 2025 nor for the period ended 30 June 2024.

## 9. STAFF COSTS

	Year Ended 30.6.25 £	Year Ended 30.6.24 £
Wages and salaries	9,752	5,664
Other pension	225	269
	<u>9,977</u>	<u>5,933</u>

Average monthly number of employees during the year was as follows:

Charity worker	<u>3</u>	<u>3</u>
----------------	----------	----------

No employees received emoluments in excess of £60,000.

10..

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charge to profit or loss in respect of the defined contribution schemes was £225 (2024- £269).

**11. TANGIBLE FIXED ASSETS**

	Trails	Tenants improvements £	Plant and machinery £	Totals £
<b>COST</b>				
At 1 July 2024	990,000	146,845	13,366	1,150,211
Additions	0	0	1,200	1,200
At 30 June 2025	990,000	146,845	14,566	1,151,411
<b>DEPRECIATION</b>				
At 1 July 2024	0	10204	4521	14724
Charge for year	0	7,342	3,248	10590
At 30 June 2025	0	17,546	7,769	25,314
<b>NET BOOK VALUE</b>				
At 30 June 2025	990,000	129,300	6,798	1,126,097
At 30 June 2024	990,000	136,642	8,846	1,135,488

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	0	0
Other debtors	0	0
Prepayments	0	0
	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	0	0
Accruals and deferred income	1,827	2,009
	<u>1,827</u>	<u>2,009</u>
	<u><u>1,827</u></u>	<u><u>2,009</u></u>

Deferred income represents ticket and subscription income received during the year and in advance of an event held in the following accounting year.

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall

due as follows:

	2025	2024
	£	£
Within one year	1,320	1,320
Between one and five years	0	0
In more than five years	0	0
	<u>1,320</u>	<u>1,320</u>
	<u><u>1,320</u></u>	<u><u>1,320</u></u>

Leases are for Apiary, Garden and Tarland Trails.



## 15. MOVEMENT IN FUNDS

	At At 1.7.24 £	Net movement in funds	Transfers between funds £	At 30.6.25 £
<b>Unrestricted funds</b>				
General fund	1,254,608	(41640)	0	1,212,968
<b>Restricted funds</b>				
Market, Food and Music Festival	0	0	0	0
Bee Group & Apiary	77	(77)	0	0
Mountain Bike Trails	0	0	0	0
Food		0	0	0
Community Garden	0	0	0	0
Composting	0	0		0
Housing	1584	(145)	0	1,439
Apples		0		0
Seeds		0		0
Film Club		0		0
Paths		0	-	0
Lego	0	0	-	0
<b>Total Restricted funds</b>	1,661	(223)	0	1,439
<b>TOTAL FUNDS</b>	1,256,269	(41863)	0	1,214,407

## 16. CAPITAL COMMITMENTS

No items contracted but not provided for in financial statements. (2024 £Nil)

## 17 . RELATED PARTY DISCLOSURES

There were no related party transactions for the years ended 30 June 2025 or 30 June 2024.