

REGISTERED COMPANY NUMBER: CS001009 (Scotland)
REGISTERED CHARITY NUMBER: 043639

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
FOR
CASTLE DOUGLAS DEVELOPMENT FORUM

Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

CASTLE DOUGLAS DEVELOPMENT FORUM

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FOR THE YEAR ENDED 30 APRIL 2025

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CASTLE DOUGLAS DEVELOPMENT FORUM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 APRIL 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 April 2023. 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).

Established in 2012, CDDF became a two-tier Scottish Charitable Incorporated Organisation SC043639, a Development Trust in 2019, a Government recognized Community Anchor Organisation and the Council's local Resilience organisation in 2020.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Castle Douglas Development Forum is a Scottish Registered Charity SC043639. The purpose of the SCIO as recorded in the constitution is to benefit the community of Castle Douglas as defined by the areas of Castle Douglas with the advancement of community development or citizenship, including the advancement of rural regeneration and provision of community facilities.

The main aim of the charity is to improve the health, wealth and well-being of our community and membership, identified in our constitution as people who live and are registered to vote in Ward 4, Dumfries and Galloway.

Volunteers

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

CASTLE DOUGLAS DEVELOPMENT FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Chair's Overview

This report covers the period from April 2024 to March 2025 and should be read as the year following the priorities agreed by members at the **December 2024 Annual General Meeting**.

Those priorities were clear: to progress the Crannog project; keep core services sustainable; strengthen communication and governance; and continue to support culture, youth, and community wellbeing. This financial year has been about holding those commitments steady in a difficult operating environment.

It has been a year of sustained effort rather than headline moments. CDDF continues to operate where community ambition meets limited capacity, and much of the work of trustees and staff has focused on doing the right things at the right pace.

From April 2024 to March 2025 we have:

- Continued to deliver the Stepping Stones services that people rely on
- Taken decisive steps to secure the future of the Crannog as our long-term community hub
- Strengthened governance, financial oversight, and employment practice
- Responded to rising community need while managing real constraints on staff and trustee time, funding, and energy

Where progress has been slower than hoped - particularly in relation to the Crannog lease - this has been the result of the Board's insistence on transparency, fairness, and long-term sustainability, rather than quick solutions that would weaken the charity's position.

I want to thank trustees, staff, and volunteers for their persistence and professionalism throughout the year. CDDF remains trusted locally because people can see the work being done, day in and day out.



About CDDF

Castle Douglas Development Forum (CDDF) is a community led development trust working across Castle Douglas and the surrounding area. We deliver practical services, support community action, and manage shared assets for public benefit.

Our work is grounded in:

- Inclusion and access
- Community ownership
- Environmental responsibility
- Practical responses to local need

Strategic Priorities 2024-2025

At the December 2023 AGM, members agreed a set of priorities for the year ahead. These shaped Board decision-making throughout 2024-2025.

The agreed priorities were:

1. **Progressing the Crannog project** as a long-term community asset
2. **Keeping core services sustainable**, including Stepping Stones, the Heart of Galloway, and the Town Charity Shop
3. **Improving communication** with the community and strengthening visibility
4. **Supporting children, young people, and families** to engage with CDDF activity
5. **Maintaining key partnerships and civic support**, including Local Place Planning

This annual report reflects progress against these priorities, as well as the constraints encountered along the way.

CASTLE DOUGLAS DEVELOPMENT FORUM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 APRIL 2025**

The Crannog

The Crannog has continued to operate as an active community space while simultaneously being developed as CDDF's future operational base.

Key activity this year included:

- Appointment of a Crannog Project Manager
- Expanding staff roles to incorporate Crannog facility management and community engagement
- Progression of design work and feasibility studies to RIBA Stage 2
- Extensive engagement with council officers, elected members, and national agencies
- Development of a revised, phased business plan focused on early income generation
- Prioritising development of the Keeper's Cottage as income-generating studio and workshop space, reducing risk and allowing phased growth

In September 2024, the Crannog hosted a visit by the Chief Executive of Dumfries and Galloway Council, alongside ward councillors and officers. The visit recognised CDDF's wider track record of community development and expressed continued council support for the Crannog project and Local Place Planning work.

Although the lease for the former outdoor centre was not finalised in this financial year, CDDF has remained operational in and around the building and the trustees have continued to press for fair and proportionate legal terms with the Council, the building's landlord.

Progress on the lease was significantly delayed by the Council's internal legal and procedural processes. These delays were outside CDDF's control and required sustained trustee time, repeated engagement with multiple council departments, and careful risk management to ensure the charity did not accept terms that would compromise its charitable purpose or financial sustainability. This situation created avoidable pressure and uncertainty for trustees and staff, who continued to deliver services and maintain the building while negotiations remained unresolved.

The Board has been clear and consistent in its position: CDDF supports Community Asset Transfer in principle and in practice, but such transfers must be accompanied by legal and governance arrangements that are workable, transparent, and proportionate for volunteer-led charities. The difficulties encountered in this year are not unique to CDDF and reflect wider structural challenges in how Community Asset Transfers are currently being implemented across the region.

Community Use of the Crannog

Throughout the year, the Crannog hosted a wide range of activity, including:

- Community groups and clubs
- Training and first aid courses
- Youth and family events
- Arts, heritage, and cultural activity
- Markets, talks, and public meetings

The building continues to function as an accessible, flexible space while longer term development is underway.

Stepping Stones Community Larder & Foodbank

Demand for food support remained high throughout the year.

Key points:

- Membership continued to grow
- A steady volunteer team supported weekly operations
- Emergency food parcels were provided alongside larder access
- Additional advice and referral pathways were developed

Stepping Stones increasingly operates as a place of dignity and choice rather than crisis alone. Partnerships with local schools, nurseries, and support agencies have strengthened this role.

Securing appropriate premises for future expansion remains a priority.

CASTLE DOUGLAS DEVELOPMENT FORUM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 APRIL 2025**

Heart of Galloway & Producers' Market

The Heart of Galloway and Producers' Market continued to support local producers and provide visitor information.

During the winter months the Heart of Galloway closed seasonally, with staff time redirected to Crannog operations and planning. A revised business plan is in development, alongside work to recruit and support volunteers.

The Producers' Market successfully transitioned to the Crannog for winter trading, maintaining continuity for traders and customers.

Community Garden & Outdoor Activity

The Community Garden remained productive and well used, supported by volunteers and targeted funding. Accessibility improvements are planned, subject to resources.

CDDF also supported outdoor learning, play, and active travel initiatives, working with partner organisations where specialist provision was required.

Culture, Heritage & Participation

This year saw a strong programme of cultural and heritage activity, including:

- Local history talks and reminiscence events
- Arts workshops and exhibitions
- Creative projects with children and young people
- Support for local festivals and events

These activities continue to bring people into shared spaces and conversations, strengthening local connection and pride.

Governance & Trustees

The Board met regularly throughout the year and maintained active oversight of risk, finance, and strategy.

Key governance developments included:

- Adoption of a Sustainability Policy
- Introduction of reserved business for HR and Finance matters
- Trustee recruitment and succession planning
- Consolidation of policies and procedures into a single reference document

The Board also engaged directly with national guidance on charity governance and dominant behaviour, and no concerns were identified.

Staff, Volunteers & Fair Work

CDDF operates with a small paid staff team supported by a large volunteer base.

During 2024-2025 we:

- Clarified management and line management arrangements
- Implemented Fair Work principles in line with funder requirements
- Held joint staff and trustee development sessions
- Recognised the contribution of volunteers through events and ongoing support

Volunteer input remains central to CDDF's work, particularly in the Town Charity Shop, Stepping Stones, markets, and events.

CASTLE DOUGLAS DEVELOPMENT FORUM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30 APRIL 2025**

Finance

CDDF remained financially secure in the short term during the reporting year, while recognising significant pressure on future revenue funding.

Key actions included:

- Strengthening financial controls and systems
- Preparing for an independent examination of the accounts
- Securing project funding across multiple strands
- Beginning work on longer term sustainability planning
-

The Board has been open about financial risk and proactive in addressing it.

Looking Ahead 2025-2026

The year ahead will be shaped by decisions already taken and work already underway.

Key priorities for 2025-2026 are to:

- Finalise the Crannog lease on fair and workable terms
- Deliver the phased Crannog development, starting with income-generating spaces
- Secure core revenue funding to stabilise staffing and operations
- Expand appropriate earned income without over-stretching capacity
- Continue to meet rising community need in a way that is responsible and sustainable

The Board is clear that CDDF's strength lies not in rapid expansion but in steady, accountable delivery. The organisation enters the next year realistic about risk, confident in its purpose, and committed to serving the community well.

Post-period update and organisational resilience

Following the end of the financial year, and after sustained engagement with Dumfries and Galloway Council, CDDF signed the lease for the Crannog in December 2025. This brought clarity over tenure and allowed the Board to move from negotiation to delivery planning.

The period leading up to this agreement involved prolonged legal and procedural delays outside the charity's control. These created uncertainty and placed additional pressure on trustee capacity, while the organisation continued to operate services and maintain the site.

During and beyond the reporting period, CDDF was also recognised by sector support bodies as operating under significant capacity and financial pressure, reflecting the scale of its responsibilities relative to staffing levels and unrestricted income. The Board has treated this assessment seriously and has responded by strengthening financial oversight, prioritising core activity, and adopting a more cautious, phased approach to development and growth.

FINANCIAL REVIEW

Reserves policy

As a result of the deficit of £19,378 for the year, funds of £61,068 were held at the year end of which £57,537 are restricted. The Trustees consider that this level of reserve should be sufficient to meet the on-going running costs of the Charity.

CASTLE DOUGLAS DEVELOPMENT FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Castle Douglas Development Forum is a Scottish Charitable Incorporated Organisation (SCIO) registered on 12 December 2012.

The activities of the SCIO are governed by its constitution adopted in 2012.

Recruitment and appointment of new trustees

Charity Trusteeship is open to any person aged 16 or over; and who are residents within the Area of Benefit and who subscribes to the purpose of the organisation and wishes to see them fulfilled.

A Signed application must be made to the Board and the application will be considered at the next board meeting. The Board will notify the applicant promptly of its decision.

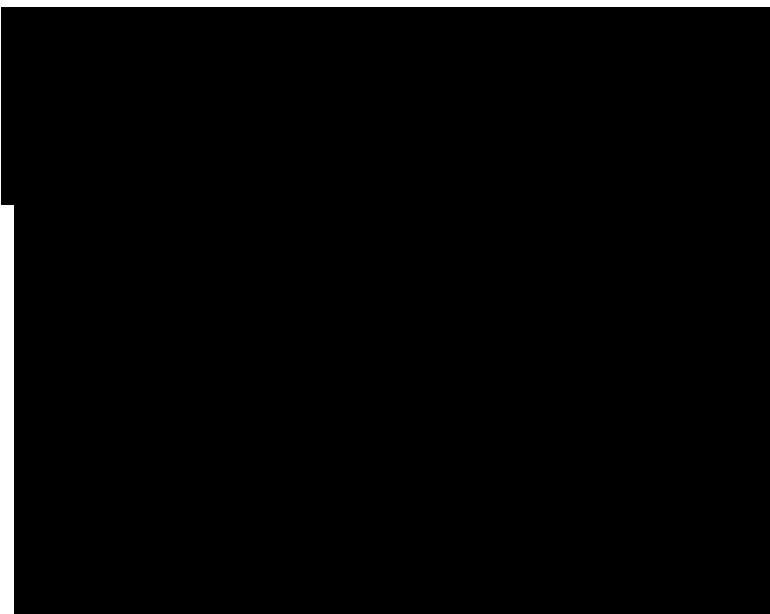
REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS001009 (Scotland)

Registered Charity number

043639



Independent Examiner

Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

12/01/2026

Approved by order of the board of trustees on and signed on its behalf by:



- Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CASTLE DOUGLAS DEVELOPMENT FORUM

I report on the accounts for the year ended 30 April 2025 set out on pages eight to twenty-one.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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.

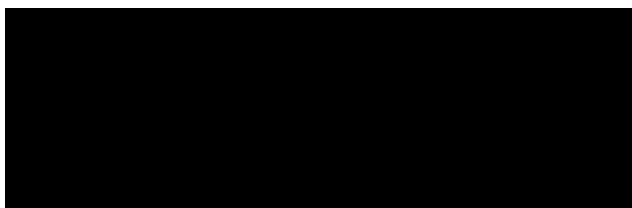
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to 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.



Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

12/01/2026

Date:

CASTLE DOUGLAS DEVELOPMENT FORUM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16	183,812	183,828	135,458
Charitable activities					
Charitable activities		-	-	-	2,890
Heart of Galloway shop		8,283	-	8,283	10,269
Other trading activities	3	<u>44,828</u>	<u>-</u>	<u>44,828</u>	<u>44,794</u>
Total		<u>53,127</u>	<u>183,812</u>	<u>236,939</u>	<u>193,411</u>
EXPENDITURE ON					
Raising funds		781	12,790	13,571	10,219
Charitable activities					
Charitable activities		76,241	148,167	224,408	269,915
Heart of Galloway shop		<u>18,338</u>	<u>-</u>	<u>18,338</u>	<u>36,249</u>
Total		<u>95,360</u>	<u>160,957</u>	<u>256,317</u>	<u>316,383</u>
NET INCOME/(EXPENDITURE)		(42,233)	22,855	(19,378)	(122,972)
Transfers between funds	13	<u>11,372</u>	<u>(11,372)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(30,861)	11,483	(19,378)	(122,972)
RECONCILIATION OF FUNDS					
Total funds brought forward		34,392	46,054	80,446	203,418
TOTAL FUNDS CARRIED FORWARD		<u>3,531</u>	<u>57,537</u>	<u>61,068</u>	<u>80,446</u>

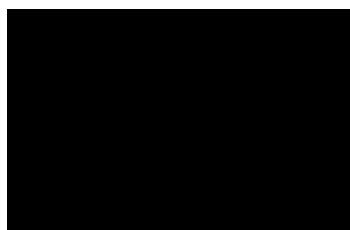
The notes form part of these financial statements

CASTLE DOUGLAS DEVELOPMENT FORUM

BALANCE SHEET
30 APRIL 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	8,206	1,324	9,530	13,016
CURRENT ASSETS					
Stocks	10	750	-	750	1,030
Debtors	11	767	7,609	8,376	56,846
Cash at bank and in hand		<u>1,643</u>	<u>48,604</u>	<u>50,247</u>	<u>40,507</u>
		3,160	56,213	59,373	98,383
CREDITORS					
Amounts falling due within one year	12	(7,835)	-	(7,835)	(30,953)
NET CURRENT ASSETS		<u>(4,675)</u>	<u>56,213</u>	<u>51,538</u>	<u>67,430</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,531</u>	<u>57,537</u>	<u>61,068</u>	<u>80,446</u>
NET ASSETS		<u><u>3,531</u></u>	<u><u>57,537</u></u>	<u><u>61,068</u></u>	<u><u>80,446</u></u>
FUNDS	13				
Unrestricted funds				3,531	34,392
Restricted funds				<u>57,537</u>	<u>46,054</u>
TOTAL FUNDS				<u><u>61,068</u></u>	<u><u>80,446</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on
12/01/2026 and were signed on its behalf by:



CASTLE DOUGLAS DEVELOPMENT FORUM

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

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis. The executive committee has assessed the charity's ability to continue as a going concern and has reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future.

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.

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

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

Plant & equipment - 20% on cost and not provided

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from corporation 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.

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES - continued

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

FINANCIAL INSTRUMENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short term high liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade Debtors

Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the organisation does not have conditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are represented as non current liabilities.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of financial activities over the period of the relevant borrowing.

Provisions and contingencies

Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	27,427	8,549
Community larder	25,398	31,874
Grants	<u>131,003</u>	<u>95,035</u>
	<u>183,828</u>	<u>135,458</u>

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

2. DONATIONS AND LEGACIES - continued

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

	2025	2024
	£	£
Dumfries & Galloway council	73,653	35,000
South of Scotland Enterprise	8,660	-
The Stove Network	2,000	-
Third Sector Dumfries & Galloway	-	2,891
TNL Community Fund	30,000	7,000
Local Development Fund	-	3,000
Zero Waste Scotland	-	2,490
D&G Climate Hub	-	1,000
Dumfries & Galloway Council Local Place Plans Grant Fund	-	2,000
Dumfries & Galloway Council - Summer of Cycling Events Fund	-	2,500
DGRC - Stewartry Area Committee	-	6,739
Cycling Scotland	-	10,042
Hollywood Trust	7,115	21,873
Barfil Charitable Trust	-	500
Galloway Glens Legacy Partnership	2,100	-
Mushroom Trust	3,350	-
St Helens Farm		
	<u>4,125</u>	<u>-</u>
	<u>131,003</u>	<u>95,035</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Town Shop income	40,575	43,843
Community Cafe	550	951
Crannog Facility income	<u>3,703</u>	<u>-</u>
	<u>44,828</u>	<u>44,794</u>

4. GRANTS PAYABLE

	2025	2024
	£	£
Charitable activities	<u>2,256</u>	<u>4,200</u>

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Civic Week Group	-	200
Carlingwark Loch Parkrun	-	4,000
Castle Douglas Rotary		
	<u>2,256</u>	<u>-</u>
	<u>2,256</u>	<u>4,200</u>

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	3,486	3,487
Other operating leases	<u>12,400</u>	<u>16,552</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Trustees have not received any remuneration during the year nor for the year ended 30 April 2025.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	<u>3</u>	<u>3</u>
Managers		

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,524	131,934	135,458
Charitable activities			
Charitable activities	2,366	524	2,890
Heart of Galloway shop	10,269	-	10,269
Other trading activities	<u>44,794</u>	<u>-</u>	<u>44,794</u>
Total	<u>60,953</u>	<u>132,458</u>	<u>193,411</u>
EXPENDITURE ON			
Raising funds	970	9,249	10,219
Charitable activities			
Charitable activities	76,036	193,879	269,915
Heart of Galloway shop	<u>36,249</u>	<u>-</u>	<u>36,249</u>
Total	<u>113,255</u>	<u>203,128</u>	<u>316,383</u>
NET INCOME/(EXPENDITURE)	(52,302)	(70,670)	(122,972)
Transfers between funds	<u>14,438</u>	<u>(14,438)</u>	<u>-</u>

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	(37,864)	(85,108)	(122,972)
RECONCILIATION OF FUNDS			
Total funds brought forward	72,256	131,162	203,418
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>34,392</u>	<u>46,054</u>	<u>80,446</u>
9. TANGIBLE FIXED ASSETS			
	Freehold property £	Plant & equipment £	Totals £
COST			
At 1 May 2024 and 30 April 2025	<u>808</u>	<u>27,516</u>	<u>28,324</u>
DEPRECIATION			
At 1 May 2024	-	15,308	15,308
Charge for year	<u>-</u>	<u>3,486</u>	<u>3,486</u>
At 30 April 2025	<u>-</u>	<u>18,794</u>	<u>18,794</u>
NET BOOK VALUE			
At 30 April 2025	<u>808</u>	<u>8,722</u>	<u>9,530</u>
At 30 April 2024	<u>808</u>	<u>12,208</u>	<u>13,016</u>
10. STOCKS			
		2025 £	2024 £
Stocks		<u>750</u>	<u>1,030</u>
11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025 £	2024 £
Trade debtors		<u>8,376</u>	<u>56,846</u>

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,028	26,160
Social security and other taxes	1,535	2,873
Accrued expenses	<u>4,272</u>	<u>1,920</u>
	<u>7,835</u>	<u>30,953</u>

13. MOVEMENT IN FUNDS

	At 1.5.24	Net movement in funds	Transfers between funds	At 30.4.25
	£	£	£	£
Unrestricted funds				
General fund	23,366	(44,079)	12,241	(8,472)
Producers Market	10,157	1,846	-	12,003
Designated Mens Shed Fund	<u>869</u>	<u>-</u>	<u>(869)</u>	<u>-</u>
	34,392	(42,233)	11,372	3,531
Restricted funds				
Stepping Stones Project	2,284	47,808	-	50,092
Mens Shed	1,551	(1,473)	(78)	-
What we do now	7,123	-	(7,123)	-
Alive & Kicking	1,635	-	(1,635)	-
Community Garden Project	3,856	(1,991)	(1,865)	-
Christmas Lights	1,504	(2,255)	751	-
Crannog Development	4,885	(18,221)	13,336	-
Local Place Planning	4,580	(1,742)	840	3,678
Project Manager	17,309	(3,389)	(13,920)	-
Cycling Facilities	327	-	(327)	-
Economic cooking programme	1,000	-	-	1,000
CD Journal	-	2,100	-	2,100
Summer Activities	-	66	(66)	-
Creative Project	-	1,285	(1,285)	-
Sparks commission	<u>-</u>	<u>667</u>	<u>-</u>	<u>667</u>
	<u>46,054</u>	<u>22,855</u>	<u>(11,372)</u>	<u>57,537</u>
TOTAL FUNDS	<u>80,446</u>	<u>(19,378)</u>	<u>-</u>	<u>61,068</u>

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,722	(94,801)	(44,079)
Producers Market	<u>2,405</u>	<u>(559)</u>	<u>1,846</u>
	53,127	(95,360)	(42,233)
Restricted funds			
Stepping Stones Project	89,913	(42,105)	47,808
Mens Shed	(1)	(1,472)	(1,473)
Community Garden Project	3,350	(5,341)	(1,991)
Christmas Lights	1	(2,256)	(2,255)
Crannog Development	64,174	(82,395)	(18,221)
Local Place Planning	(566)	(1,176)	(1,742)
Project Manager	7,114	(10,503)	(3,389)
CD Journal	2,100	-	2,100
Summer Activities	2,500	(2,434)	66
Volunteer programme	2,067	(2,067)	-
Crannog Steps Up Fund	2,500	(2,500)	-
Creative Project	8,660	(7,375)	1,285
Sparks commission	<u>2,000</u>	<u>(1,333)</u>	<u>667</u>
	<u>183,812</u>	<u>(160,957)</u>	<u>22,855</u>
TOTAL FUNDS	<u><u>236,939</u></u>	<u><u>(256,317)</u></u>	<u><u>(19,378)</u></u>

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
Unrestricted funds				
General fund	59,902	(54,058)	17,522	23,366
Producers Market	9,485	1,756	(1,084)	10,157
Park Run Designated	1,000	-	(1,000)	-
Playpark Designated Fund	1,000	-	(1,000)	-
Designated Mens Shed Fund	869	-	-	869
	<u>72,256</u>	<u>(52,302)</u>	<u>14,438</u>	<u>34,392</u>
Restricted funds				
Parkrun	1,720	(4,000)	2,280	-
Playpark	107,304	(94,472)	(12,832)	-
Stepping Stones Project	2,617	949	(1,282)	2,284
Mens Shed	3,701	(2,150)	-	1,551
Eco CD Project	142	-	(142)	-
What we do now	7,123	-	-	7,123
Alive & Kicking	1,635	-	-	1,635
Community Garden Project	280	3,576	-	3,856
Christmas Lights	1,504	-	-	1,504
Cycle Cross 2022				
	5,136	-	(5,136)	-
Crannog Development	-	4,885	-	4,885
Local Place Planning	-	1,684	2,896	4,580
Project Manager	-	17,309	-	17,309
Cycling Facilities	-	89	238	327
Economic cooking programme	-	960	40	1,000
Galloway Women's Circles	-	500	(500)	-
	<u>131,162</u>	<u>(70,670)</u>	<u>(14,438)</u>	<u>46,054</u>
TOTAL FUNDS	<u>203,418</u>	<u>(122,972)</u>	<u>-</u>	<u>80,446</u>

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,581	(112,639)	(54,058)
Producers Market	<u>2,372</u>	<u>(616)</u>	<u>1,756</u>
	60,953	(113,255)	(52,302)
Restricted funds			
Parkrun	-	(4,000)	(4,000)
Playpark	528	(95,000)	(94,472)
Stepping Stones Project	48,305	(47,356)	949
Mens Shed	1,347	(3,497)	(2,150)
Community Garden Project	6,999	(3,423)	3,576
Crannog Development	35,000	(30,115)	4,885
Local Place Planning	4,891	(3,207)	1,684
Project Manager	21,346	(4,037)	17,309
Cycling Facilities	12,542	(12,453)	89
Economic cooking programme	1,000	(40)	960
Galloway Women's Circles	<u>500</u>	<u>-</u>	<u>500</u>
	<u>132,458</u>	<u>(203,128)</u>	<u>(70,670)</u>
TOTAL FUNDS	<u><u>193,411</u></u>	<u><u>(316,383)</u></u>	<u><u>(122,972)</u></u>

Unrestricted Funds

General Funds

Funds that may be used at the discretion of the Trustees in furtherance of the objects of the charity.

Producers Market

Funds arising from a monthly market for local food and craft producers.

Mens Shed Designated

These funds have been reverted to the general fund as the Mens Shed is now an independent charity.

Restricted Funds

Stepping Stones Community Larder

The foodbank is now a community larder, a thriving, welcoming hub providing food and information to support people out of poverty.

Mens Shed

This project is now an independent charity and all funds held have been transferred to them.

What We Do Now (WWDN)

This project has been completed with the surplus funds being transferred to the general fund this year.

Alive & Kicking

This project has been completed with the surplus funds being transferred to the general fund this year.

CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2025

13. MOVEMENT IN FUNDS - continued

Community Garden Project

A project to develop a local community garden for young people aged 14 plus and their families to grow their own fruit and veg. This project has been completed and the surplus funds have been transferred to the general fund as an ongoing running cost of the charity.

Christmas Lights

This project has now been completed with a transfer from the general fund covering the deficit..

Crannog Development

The development of the Crannog centre has now been completed with ongoing running costs now being met by the general fund.

Local Place Planning

Funding to develop a Local Place Plan which allows the community to develop proposals for their local area, expressing their aspirations and goals for future changes.

Project Manager

Funding from The Hollywood Trust for a 12 month full-time project manager to improve engagement with young people aged 16-25. The project manager left during the year and we were unable to recruit a replacement. However, on discussion with the funder the use of funding was changed to cover the whole development of the Crannog site and has been fully spent in the year.

Cycling Facilities

This project has been completed with the surplus funds brought forward being transferred to the general fund this year.

Economic Cooking Programme

Funding from Galloway and Southern Ayrshire Biosphere to support the economic cooking programme with any underspend being used to support local food security activities going forward to contribute to the health and well-being of the community.

CD Journal

Funding from Galloway Glens legacy fund towards the production costs of a regular CD journal. No costs have yet been incurred for this project with the full balance being carried forward to next year.

Summer Activities

Funding from Dumfries & Galloway Council to provide activities throughout the summer. This project is now complete with a small surplus being transferred to the general fund.

Volunteer Programme

Funding from Dumfries & Galloway Council Regionwide Community Fund towards volunteer recruitment and training costs. This was fully spent in the year.

Crannog Steps Up Fund

Funding from the Stewartry Area Committee Tackling Poverty and Inequalities Fund towards staffing costs and food sourced sustainably sessions via Galloway Food Hub.

Creative Project

Funding from South of Scotland Enterprise for creative workshops. This project has been completed with the surplus being transferred to the general fund.

Sparks Commission

Funding from The Stove Network towards commissioning Kim Ayres Photography.

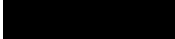
CASTLE DOUGLAS DEVELOPMENT FORUM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

14. OTHER FINANCIAL COMMITMENTS

At the year end the charity had total non-cancellable future lease payments of £1,200.

15. RELATED PARTY DISCLOSURES

The Town Shop property is rented from business run by a Trustee, 

CASTLE DOUGLAS DEVELOPMENT FORUM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	16	27,411	27,427	8,549
Community larder	-	25,398	25,398	31,874
Grants	-	131,003	131,003	95,035
	16	183,812	183,828	135,458
Other trading activities				
Town Shop income	40,575	-	40,575	43,843
Community Cafe	550	-	550	951
Crannog Facility income	3,703	-	3,703	-
	44,828	-	44,828	44,794
Charitable activities				
Shop Income (HOG)	2,548	-	2,548	4,644
Producers market	2,405	-	2,405	2,416
Mens shed income	-	-	-	524
Rent a Shelf (HOG)	3,330	-	3,330	5,575
	8,283	-	8,283	13,159
Total incoming resources	53,127	183,812	236,939	193,411
EXPENDITURE				
Other trading activities				
Opening stock	1,030	-	1,030	1,600
Purchases	501	12,790	13,291	9,649
Closing stock	(750)	-	(750)	(1,030)
	781	12,790	13,571	10,219
Charitable activities				
Wages	30,226	26,261	56,487	80,208
Social security	343	593	936	-
Pensions	575	-	575	563
Rent	9,300	3,100	12,400	16,552
Rates and water	1,251	172	1,423	2,332
Insurance	1,961	-	1,961	2,426
Light and heat	8,016	3,596	11,612	12,601
Telephone	1,124	80	1,204	1,015
Printing, post, stat. & adv	187	560	747	2,274
Sundries	4,006	5,728	9,734	5,186
Carried forward	56,989	40,090	97,079	123,157

This page does not form part of the statutory financial statements

CASTLE DOUGLAS DEVELOPMENT FORUM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Charitable activities				
Brought forward	56,989	40,090	97,079	123,157
Website hosting	190	2,127	2,317	697
Computer costs	419	-	419	1,056
General repairs	4,129	5,448	9,577	7,539
Memberships	692	5,119	5,811	209
Travelling costs	941	462	1,403	1,434
HOG charges	3,705	-	3,705	5,666
Event Expenses	1,826	4,181	6,007	3,159
Playpark expenses	-	-	-	95,000
Co-ordinator & Admin Costs	19,930	-	19,930	12,213
Cycling facilities	-	-	-	10,575
Crannog Development	-	80,721	80,721	30,115
Stepping Stones	-	2,417	2,417	2,520
Consultancy costs	-	4,782	4,782	-
Grants to institutions	-	2,256	2,256	4,200
	<u>88,821</u>	<u>147,603</u>	<u>236,424</u>	<u>297,540</u>
Support costs				
Management				
Plant and machinery	2,922	564	3,486	3,486
Finance				
Bank charges	484	-	484	598
Governance costs				
Accountancy and legal fees	2,352	-	2,352	2,040
Professional fees	-	-	-	2,500
	<u>2,352</u>	<u>-</u>	<u>2,352</u>	<u>4,540</u>
Total resources expended	<u>95,360</u>	<u>160,957</u>	<u>256,317</u>	<u>316,383</u>
Net (expenditure)/income	<u>(42,233)</u>	<u>22,855</u>	<u>(19,378)</u>	<u>(122,972)</u>