

REGISTERED CHARITY NUMBER: SC047593

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2025
FOR
DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
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**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

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FOR THE YEAR ENDED 31ST JULY 2025**

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**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st July 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

The object for which the charity is established is the distribution of community benefit windfarm monies and/or funds from other sources to community groups or organisations within the area of East Dumfriesshire to undertake projects which meet criteria agreed by the SCIO and the donors and which fall within the purposes of:

- The advancement of education;
- The advancement of citizenship of the arts, heritage, culture or science;
- The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended;
- The advancement of environmental protection or improvement.

DUMFRIESSHIRE EAST COMMUNITY BENEFIT GROUP (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The five local communities in East Dumfriesshire that benefit from the first phase of the Ewe Hill Windfarm, operated by ScottishPower Renewables, formed a Scottish Charitable Incorporated Organisation (SCIO) in July 2017 for the purpose of receiving and distributing Community Benefit Funds.

DECBG is currently managed by up to ten Trustees, consisting of two representatives nominated by each of the five local community organisations: Corrie Parish Hall; Hutton Community Initiative; Langholm, Ewes and Westerkirk Community Council; Middlebie and Waterbeck Community Council; and Tundergarth Parish Hall.

As part of the Review of Community Benefit Funds and operation of DECBG undertaken during 2025, some changes have been identified to the Board and structure of the organisation, which will see the number of Trustees increased to allow for representation from all communities represented by Solwaybank Panel and wider representation of the communities eligible for Ewe Hill 16 funding (the second phase of the Ewe Hill windfarm). Two members of the Solwaybank Panel will join the Board in March 2026, utilising two Trustee vacancies, taking the Board to its current maximum of 10. Wider representation and a change to the Constitution will be the subject of consultation with the communities in the Community Benefit area during 2026.

Ewe Hill Windfarm Community Benefit Fund

The Ewe Hill 6 Fund receives approx. £69k annually (index linked) (2024/25 £99,007) and is open to projects that will benefit the communities of Corrie; Hutton and Boreland; Langholm, Ewes and Westerkirk; Middlebie and Waterbeck; and Tundergarth and surrounding areas. Distribution decision-making is delegated to each of these named community organisations. Contact details for applying to this Fund are available from www.decbg.org.uk or by emailing decbgscio@gmail.com.

The Ewe Hill 16 Fund receives approx. £184k annually (index linked) (2024/25 £258,093) and DECBG has contracted the task of administering this larger fund to The Southern Uplands Partnership (SUP). Details of the application process and guidance documents can be found on DECBG's website www.decbg.org.uk or at www.sup.org.uk. DECBG also has a social media presence on Facebook.

There are two funding rounds for EH16 Fund annually (with deadlines of 31 January and 31 July) and since the Fund opened in December 2017, most application rounds have been oversubscribed. A change in procedures was introduced during 2021, with a Sub Group of the DECBG Board formed to review and make an initial assessment of applications. This allows for any queries to be resolved and any additional information required to be provided, in advance of the Board meeting, thereby streamlining the decision-making process.

As a result of the DECBG Review carried out in 2025, changes to streamline the application process are being considered and in 2026, DECBG will liaise with other community benefit funds in the area to consider a more collaborative approach.

Beneficiaries of Ewe Hill 16 Community Benefit Fund during 2024/25 included:

Round 14 - Application deadline 31 July 2024 - Board meeting to make decisions on 19th September 2024 in Langholm Social Club.

(ten applications received - two withdrawn; three refused; five approved - total £43,033);

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**REPORT OF THE TRUSTEES
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Applegarth Primary School Parent Council (Development of Digital Technology for Outdoor Learning Setting £7,504); The Buccleuch Centre, Langholm (Regeneration of Foyer £5,875); Canonbie Community Enterprise Ltd (Canonbie Community Post Office and Shop Acquisition £19,733, over 3 years); Langholm Golf Club (Architectural Design Fee and D&G Council Building Warrant Fees £7,266); Eaglesfield and District Bowling Club (Clubhouse Replacement Windows £2,655).

Round 15 - Application deadline 31 January 2025 - Board meeting to make decisions on 20th March 2025 in Boreland Village Hall.

(fifteen applications received - two refused; three withdrawn; ten approved - total £100,232):

Annandale Red Squirrel Group £1,320); Brydekirk and District Village Hall and Playing Field Association (Investing in Renewables to Aid Village Community Cohesion £7,029); Eaglesfield Recreational Association (Eaglesfield Playing Field Improvements - Phase 2 £7,476); Eastriggs Primary School Parent Council (Eastriggs Primary School Community Playground £10,000); Ecclefechan Village Hall (Ecclefechan Village Hall Windows project £8,400); Kirkpatrick Fleming Community Council Hall Committee (Community Owned Car Park Drainage and Resurfacing Works £19,517); The Langholm Alliance (Langholm and District Community Plan £15,000, over 3 years); Langholm Community Centre (Sustainability and Eco-friendly Innovation £5,792); Langholm Playcare Ltd (Collaborative Parenting Support Within Rural Community £16,843, over 2 years); Lockerbie Ice Rink (Replacement of Fire Doors £8,855).

Seventeen applications were received for Round 16 by the deadline of 31 July 2025.

Solwaybank Windfarm Community Benefit Fund

In January 2021, DECBG entered into an agreement to administer Solwaybank Windfarm Community Benefit Fund. This annual fund of £60k (index-linked) (2024/25 £74,095), distributes Community Benefit Funds through an open application process, to projects which benefit the areas of: Langholm, Ewes and Westerkirk; Canonbie and District; Kirkpatrick Fleming and District; Kirtle and Eaglesfield; Middlebie and Waterbeck. In addition, Solwaybank Windfarm operates a Local Electricity Discount Scheme (LEDS) and any unspent funds from this Scheme are paid into the Community Benefit Fund (2024/25 £27,427). Decisions on applications to Solwaybank Windfarm Community Benefit Fund are made by up to two nominated representatives of each Community Council above, who form the Solwaybank Advisory Panel.

Beneficiaries of Solwaybank Community Benefit Fund during 2024/25 included:

Round 7 - Application deadline 31 July 2024 - Panel meeting to make decisions on 25th September 2024 in Canonbie Public Hall.

(five applications received - one refused; four approved - total £36,490):

The Buccleuch Centre (Renovation of Foyer in Buccleuch Centre £3,916); Canonbie Community Enterprise Ltd (Community Post Office and Shop Acquisition £15,000, over 3 years); Eaglesfield Recreational Association (Eaglesfield Public Hall Kitchen Refurbishment £14,461); Langholm Golf Club (Architectural Design Fee and D&G Council Building Warrant Fees £3,113).

Round 8 - Application deadline 31 January 2025 - Panel meeting to make decisions on 25th March 2025 in Waterbeck Public Hall.

(four applications received - one refused, three approved - total £36,677).

Eaglesfield and District Bowling Club (End of Year Green Maintenance £2,160); Kirkpatrick Fleming Community Council Hall Committee (Community Owned Car Park Drainage and Resurfacing Works £19,517); The Langholm Alliance (Langholm and District Community Plan £15,000, over 3 years).

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2025**

Twelve applications were received for Round 9 by the deadline of 31 July 2025. As a result of multi-year awards made in previous years, the Solwaybank Panel has now committed all funds for 2026 and will be closed to new applications until January 2027.

FINANCIAL REVIEW

Financial position

Total income of £431,542 was received. Expenditure totalled £376,739 of which £313,185 was direct charitable costs and grants.

Reserves policy

The Charity does not have a formal Reserves Policy. The day-to-day administration is contracted to The Southern Uplands Partnership and the organisation has no direct employees or overheads. The funds from ScottishPower Renewables for Ewe Hill 6 and Ewe Hill 16 Windfarms are the subject of 25-year Agreements. The Agreements state that a minimum of 70% of the funds received from the Windfarms should be distributed annually. The funds from Solwaybank Energy Ltd for Solwaybank Windfarm Community Benefit Fund are the subject of a 25-year Agreement. Trustees have considered this and decided that a formal reserve is not required at this time.

FUTURE PLANS

A review of funds and operations was undertaken during the year. The Review Report can be viewed on DECBG website 2025-DECBG-Review-Report-1.pdf. As intimated above, an internal review has also taken place with some changes to the structure of the organisation recommended. These will be implemented during 2026/27, with consultation taking place with communities in the area on other related proposals, such as suggestions for a more streamlined application process and greater collaboration with other Community Benefit Funds in the eligible area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 19th July 2017. The Trustees are the SCIO's only Members.

DUMFRIESSHIRE EAST COMMUNITY BENEFIT GROUP (SCIO)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Trustees meetings

Trustees currently meet twice per year to decide on applications and at other times when required for specific purposes and for the Annual General Meeting. Meetings are held at different venues each time, rotated around the Community Halls or Centres of the five founding Groups (Corrie; Hutton/Boreland; Langholm, Ewes, Westerkirk; Middlebie/Waterbeck; Tundergarth). Efforts are made to hold hybrid meetings, both in-person and online on the Microsoft Teams platform, to enable those who are unable to travel to meet in person to attend the meetings online.

Recruitment, induction and training of new trustees

Currently up to two Trustees each are nominated by the five Community Groups which came together to form the SCIO (Corrie Parish Hall; Hutton Community Initiative; Langholm, Ewes and Westerkirk Community Council; Middlebie and Waterbeck Community Council; Tundergarth Parish Hall). The maximum number of Charity Trustees is ten. The minimum number of Charity Trustees is six. The Board may at any time appoint any person to be a Charity Trustee, by way of a resolution passed by majority vote at a Board meeting. Two representatives from Solwaybank Panel (representing Kirkpatrick Fleming and District Community Council and Canonbie and District Community Council) were invited to join the Board, taking up two Trustee vacancies in March 2026 in their capacity as Chair and Vice Chair of Solwaybank Panel. All new Trustees receive an Induction Pack containing: Trustee Declaration Form; OSCR's Handbook for Trustees; DECBG Constitution; Windfarm Agreements; Grant Documents; Minutes of previous meetings; Contact Details for other Trustees; Policies and any other information relevant at the time.

Related parties

The following is a list of related parties:

Frank Carruthers	Corrie Parish Hall	
Christopher Miles	Hutton Community Initiative SCIO	
Margaret Taylor	Hutton Community Initiative SCIO	
Douglas Beattie	Langholm, Ewes, Westerkirk Community Council	resigned 02.10.24
John Beechey	Langholm, Ewes, Westerkirk Community Council	appointed 06.01.25
Robert Dickson	Langholm, Ewes, Westerkirk Community Council	resigned 20.10.25
Mary Hudson	Langholm, Ewes, Westerkirk Community Council	appointed 04.11.25
Anne Laird	Middlebie and Waterbeck Community Council	
Peter Hands	Middlebie and Waterbeck Community Council	
Carol Midwood	Canonbie and District Community Council	appointed 19.03.26
	Kirkpatrick Fleming and District Community Council	
Stephen Muir	Council	appointed 19.03.26
Morag Temple	Tundergarth Parish Hall	

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC047593

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2025**

Principal address

C/o The Southern Uplands Partnership
Studio 1
Hillend Mill
Kirkgunzeon
Dumfries & Galloway
DG2 8LA

Trustees

D Beattie (resigned 2.10.24)
F Carruthers
R Dickson (resigned 20.10.25)
Mrs A L Laird
C J Miles (Chair)
Mrs M C Temple
P Hands (Vice Chair)
Ms M Taylor
J Beechey (appointed 6.1.25)
Mrs M Hudson (appointed 4.11.25)
Ms C Midwood (appointed 19.3.26)
S Muir (appointed 19.3.26)

Independent Examiner

JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

Approved by order of the board of trustees on 30th March 2026 and signed on its behalf by:



C J Miles - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

I report on the accounts for the year ended 31st July 2025 set out on pages eight to eighteen.

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.



Joanne Gibson
The Institute of Chartered Accountants of Scotland

JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

21st April 2026

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>350</u>	<u>431,192</u>	<u>431,542</u>	<u>446,120</u>
EXPENDITURE ON					
Charitable activities	3				
Community Benefit Projects		<u>-</u>	<u>376,739</u>	<u>376,739</u>	<u>505,805</u>
NET INCOME/(EXPENDITURE)		350	54,453	54,803	(59,685)
RECONCILIATION OF FUNDS					
Total funds brought forward		-	197,051	197,051	256,736
TOTAL FUNDS CARRIED FORWARD		<u>350</u>	<u>251,504</u>	<u>251,854</u>	<u>197,051</u>

The notes form part of these financial statements

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**BALANCE SHEET
31ST JULY 2025**

	Notes	2025 £	2024 £
CURRENT ASSETS			
Cash at bank		321,032	421,064
CREDITORS			
Amounts falling due within one year	11	(69,178)	(224,013)
NET CURRENT ASSETS		<u>251,854</u>	<u>197,051</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>251,854</u>	<u>197,051</u>
NET ASSETS		<u>251,854</u>	<u>197,051</u>
FUNDS	13		
Unrestricted funds		350	-
Restricted funds		<u>251,504</u>	<u>197,051</u>
TOTAL FUNDS		<u>251,854</u>	<u>197,051</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th March 2026 and were signed on its behalf by:

F Carruthers - Trustee



C J Miles - Trustee



The notes form part of these financial statements

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2025**

1. 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.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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 been met at the year end date are included as expenditure.

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.

Allocation and apportionment of costs

The charity identify the costs which related to its support functions and then identify those which related to the governance function. Having identified its governance costs, the remaining support costs together with governance are apportioned to the key charitable activities undertaken in the year.

Management fees related to the administration of the Ewe Hill 16 fund.

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.

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2025**

1. ACCOUNTING POLICIES - continued

Financial assets

Basic financial assets, including trade and other debtors and bank balances, are initially recognised at transaction price.

At the end of each reporting period financial assets measured at cost are assessed for evidence of impairment. Any impairment loss is recognised in the Statement of Financial Activities.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled.

Financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. These are classed as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	<u>431,542</u>	<u>446,120</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£	£
Community Benefit Projects	<u>99,005</u>	<u>214,180</u>	<u>63,554</u>	<u>376,739</u>

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2025**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Corrie Parish Hall	16,494	15,850
Hutton Community Initiative	16,494	15,850
Langholm, Ewes, Westerkirk Community Council	21,781	20,930
Middlebie and Waterbeck Community Council	27,722	26,638
Tundergarth Parish Hall	<u>16,514</u>	<u>15,869</u>
	<u>99,005</u>	<u>95,137</u>

5. GRANTS PAYABLE

	2025	2024
	£	£
Community Benefit Projects	<u>214,180</u>	<u>354,376</u>

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2025**

5. GRANTS PAYABLE - continued

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

	2025	2024
	£	£
Kirkpatrick Fleming & Distict CC Hall Cttee	42,033	12,874
Langholm Playcare Ltd	9,327	19,355
Eskdalemuir Expressive Arts	-	29,950
Buccleuch Centre	9,792	-
Half Morton Hall	-	31,551
Upper Eskdale Development Group	-	25,100
Lockerbie Golf Club	-	5,671
Gretna Tennis Club	-	1,600
Canonbie and District Green Bowling Club	-	17,015
Ecclefechan Village Hall	8,400	-
The Langholm Alliance	10,000	-
Kirtle and Eaglesfield Community Council	3,000	11,244
Moffat Mountain Rescue Team	-	10,000
Kirkpatrick Fleming Community Council	-	3,000
Glenzier Hall Committee	-	2,634
Lockerbie Ice Rink	8,855	-
Canonbie and District Community Council	3,000	3,000
Hoddam Parent Council	-	10,000
Langholm Community Centre	5,792	-
Langholm, Ewes, Westerkirk Community Council	-	3,000
Middlebie and Waterbeck Community Council	3,000	3,000
Creation Mill CIC	13,264	30,000
St Mungo Primary School Parent Council	-	(290)
Eaglesfield Recreational Association	21,937	3,485
Gretna Bowling Club	-	1,990
Eastriggs and Dornock Bowling Club	-	1,972
Eastriggs Community Group	-	2,526
St Mungo Tennis Club	-	6,118
Eastriggs Primary School Parent Council	10,000	20,000
Langholm Academy Parent Council	-	2,307
Castleholm Community Trust Ltd	-	10,000
Canonbie Primary School Parent School	-	35,000
Kirkpatrick Fleming & Dist Shortmat Bowling Club	-	3,315
Canonbie Public Hall Playing Field Rec Centre	-	20,000
Eaglesfield Thistle Football Club	-	1,722
The Southern Uplands Partnership	-	9,911
Langholm and Cannonbie Cluster Parent Council	-	17,326
Eaglesfield and District Bowling Club	4,815	-
Applegarth Primary School Parent Council	7,504	-
Brydekirk and District Village Hall Playing Field Ass	7,029	-
Annandale Red Squirrel Group	1,320	-
Canonbie Community Enterprise Ltd	34,733	-
Langholm Golf Club	10,379	-

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2025**

5. GRANTS PAYABLE - continued

	<u>214,180</u>	<u>354,376</u>
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6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Community Benefit Projects	<u>61,574</u>	<u>1,980</u>	<u>63,554</u>

7. INDEPENDENT EXAMINATION

Fees payable to the charity's accountants for the independent examination of the charity's financial statements

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2025 nor for the year ended 31st July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2025 nor for the year ended 31st July 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>-</u>	<u>446,120</u>	<u>446,120</u>
EXPENDITURE ON			
Charitable activities			
Community Benefit Projects	<u>-</u>	<u>505,805</u>	<u>505,805</u>
NET INCOME/(EXPENDITURE)	-	(59,685)	(59,685)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>-</u>	<u>256,736</u>	<u>256,736</u>
TOTAL FUNDS CARRIED FORWARD	<u>-</u>	<u>197,051</u>	<u>197,051</u>

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2025**

10. GOING CONCERN

The trustees have considered the potential impact of ongoing worldwide events on the charity and are satisfied that the charity has sufficient cash reserves to meet all financial obligations for the foreseeable future. The Accounts have therefore been prepared on the going concern basis.

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	56,858	210,693
Other creditors	<u>12,320</u>	<u>13,320</u>
	<u>69,178</u>	<u>224,013</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Current assets	350	320,682	321,032	421,064
Current liabilities	<u>-</u>	<u>(69,178)</u>	<u>(69,178)</u>	<u>(224,013)</u>
	<u>350</u>	<u>251,504</u>	<u>251,854</u>	<u>197,051</u>

13. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
General fund	-	350	350
Restricted funds			
ScottishPower Renewables- Ewe Hill			
16	128,380	73,068	201,448
Solwaybank Energy Limited	<u>68,671</u>	<u>(18,615)</u>	<u>50,056</u>
	<u>197,051</u>	<u>54,453</u>	<u>251,504</u>
TOTAL FUNDS	<u>197,051</u>	<u>54,803</u>	<u>251,854</u>

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 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	350	-	350
Restricted funds			
ScottishPower Renewables- Ewe Hill 6	99,005	(99,005)	-
ScottishPower Renewables- Ewe Hill 16	258,092	(185,024)	73,068
Solwaybank Energy Limited	<u>74,095</u>	<u>(92,710)</u>	<u>(18,615)</u>
	<u>431,192</u>	<u>(376,739)</u>	<u>54,453</u>
TOTAL FUNDS	<u>431,542</u>	<u>(376,739)</u>	<u>54,803</u>

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Restricted funds			
ScottishPower Renewables- Ewe Hill 16	157,347	(28,967)	128,380
Solwaybank Energy Limited	<u>99,389</u>	<u>(30,718)</u>	<u>68,671</u>
	<u>256,736</u>	<u>(59,685)</u>	<u>197,051</u>
TOTAL FUNDS	<u>256,736</u>	<u>(59,685)</u>	<u>197,051</u>

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 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 £
Restricted funds			
ScottishPower Renewables- Ewe Hill 6	95,137	(95,137)	-
ScottishPower Renewables- Ewe Hill 16	250,572	(279,539)	(28,967)
Solwaybank Energy Limited	<u>100,411</u>	<u>(131,129)</u>	<u>(30,718)</u>
	<u>446,120</u>	<u>(505,805)</u>	<u>(59,685)</u>
TOTAL FUNDS	<u>446,120</u>	<u>(505,805)</u>	<u>(59,685)</u>

14. CONTINGENT LIABILITIES

Grants totalling £43,017 (2024, £24,764) were awarded to organisations during the year, however payments have not yet been made. The amount has not been provided as a liability at 31st July 2025 as there is uncertainty as to whether the recipient charities will meet all the conditions to satisfy the grant award.

15. RELATED PARTY DISCLOSURES

The following trustees were committee members or directors of organisations which received funding during the year ended 31st July 2025. All transactions were carried out at arms length. No trustee was involved in discussion or decisions on any application in which they were a related party.

Frank Carruthers	Corrie Parish Hall	£16,494
Margaret Taylor	Hutton Community Fellowship	£16,494
Christopher Miles	Hutton Community Fellowship	
Douglas Beattie	Langholm, Ewes, Westerkirk Community Council	£21,781
Robert Dickson	Langholm, Ewes, Westerkirk Community Council	
John Beechey	Langholm, Ewes, Westerkirk Community Council	
Anne Laird	Middlebie and Waterbeck Community Council	£27,722
Peter Hands	Middlebie and Waterbeck Community Council	
Morag Temple	Tundergarth Parish Hall	£16,514

**DUMFRIESSHIRE EAST COMMUNITY BENEFIT
GROUP (SCIO)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST JULY 2025**

16. NATURE AND PURPOSE OF FUNDS

ScottishPower Community Funding relates to the disbursal of benefit funding received from ScottishPower Renewables in relation to the Ewe Hill Windfarm. The funding is distributed to Community Councils in Dumfriesshire East and other community organisations who make applications for funding. The charity is allowed to use part of the funding to cover administration costs.

Solwaybank Community Funding relates to the disbursal of benefit funding received from Solwaybank Windfarm Community Benefit Fund. The funding is distributed to Community Councils and other community organisations who make applications for funding.