

## **Trustee Annual Report 2024/2025 (SCO50361)**



# **TABLE OF CONTENTS**

## **INTRODUCTION - 3**

SUMMARY INFOGRAPHIC - 4

ABOUT US - 5

## **THE ORGANISATION - 6**

STRUCTURE, GOVERNANCE AND MANAGEMENT - 6

SOCIAL MEDIA AND WEBSITE - 7

## **ENVIRONMENT - 8**

WOODLAND WORK - 8

TREE NURSERY -8

TREE PLANTING - 8

FIELD CONSERVATION - 9

INVASIVE SPECIES - 10

MOSSET PARTNERSHIP PROJECT - 10

## **COMMUNITY GARDEN - 11**

POLYTUNNEL - 13

## **COMMUNITY LEARNING AND ACTIVITIES - 14**

VOLUNTEER SESSIONS - 14

EDUCATION AND OUTDOOR ACTIVITIES -14

EVENTS - 15

WINTER GATHERING - 16

## **FINANCIAL REVIEW -17**

RESTRICTED FUNDS -17

UNRESTRICTED FUNDS-17

## **APPRECIATION - 18**

## **APPENDIX 1 – ACCOUNTS 2023/2024 - 19**

## **INDEPENDENT EXAMINERS' REPORT- 23**

## INTRODUCTION

Forres Friends of Woods and Fields (FFWF) is a local environmental and community focussed charity based in Forres, Scotland. Since its establishment in 2020, it has steadily grown in the first four years and has continued to grow in 2024-2025. This Annual Report 2024/2025 summarises our work and the financial accounts for this year.

The Annual Report is a legal obligation under the rules of the independent regulator of charities in Scotland, OSCR (Office of the Scottish Charity Regulator), to ensure transparency, reliability, and good practice. This report covers the period from the 1st of August 2024 until the 31<sup>st</sup> of July 2025.


Thus, the Trustees of Forres Friends of Woods and Fields are proud to formally introduce our Annual Report 2024/2025.

This report is signed on behalf of the trustees:

Ben Fretwell (Secretary) Date: 4th December 2025.



Mick Drury (Treasurer) Date: 4th December 2025.



Charity name: Forres Friends of Woods and Fields

Registered Charity Number: SC050361

Charity's main address: Kininvie, 3 Albert Street, Forres, IV36 1PR, Moray

Email: [forresfriends@gmail.com](mailto:forresfriends@gmail.com)

Phone: +44 7796 462613// +44 1309 67 1112

Website: [Forresfriends.com](http://Forresfriends.com)

Facebook: [facebook.com/ForresFFWF/](https://facebook.com/ForresFFWF/)



## Annual Report 2024–2025



### About Us

Forres Friends of Woods and Fields is a local grassroots environmental charity intent on restoring our woodlands, supporting local food sustainability and aiding the mental and physical wellbeing of the community.

The trustee group consists of 3 dedicated trustees with varying backgrounds in woodland management, community engagement, agricultural experience and food system expertise.

### Volunteers

**16**

volunteers  
(per session)



**2484**

hours worked



**244**

email subscribers



### Impact and Outcomes



**Enhanced plant diversity** in Kennel Field by planting out birds-foot trefoil during flora workshop and **sowed several other species** for future planting.



**Around 30 trees planted** on Wrights Hill above flood alleviation scheme on Gordon and Macphail's land



Community garden **completed its fourth year of production**. All 4 divisions of the field have now been occupied by each vegetable family.



**Supported Outdoor learning** with WildThings, Nature4Health and Earthtime using woodland and yurt for **teaching and activities**.



Mink raft and humane mink trap set up on river to **help monitor the non native species**. So far no Mink caught.



**Community learning events held** including scything, stargazing, wildflowers, tracks and signs, seed blocks and dragonfly safari



**Interpretation board installed** in Kennel wood

Find us



[forresfriends.com](https://forresfriends.com)



[facebook.com/forresFWF](https://facebook.com/forresFWF)



[forresfriends@gmail.com](mailto:forresfriends@gmail.com)



Chapelton Field, Forres

Figure 1. Infographic and Summary of the Annual Report 2024/2025

## ABOUT US

Forres Friends of Woods and Fields (FFWF), founded in 2020, aims to cultivate an understanding and appreciation of nature, with community wellbeing at its core. It does this through local food growing and stewardship of 26 acres of land on the edge of the town of Forres, Moray, Scotland.

The charity looks after the Kennel Wood and adjacent Field on the ridge to the south of Sanquhar Pond, and the Chapelton Fields up towards the old farmhouse, including parts of the Mosset Burn.

Our land borders that of other well-established environmental organisations in Forres, namely the Sanquhar Pond Group, which cares for the council-owned woodlands and trails around Sanquhar Pond, and the Forres Community Woodland Trust, which manages the bulk of Sanquhar Woods. These areas together form a vital and intriguing wildlife and recreational asset for the town.

### ***Our Vision***

- Land, the river, people and wildlife living and working in harmony -

### ***Our Mission***

- To cultivate an understanding and appreciation of nature, with community wellbeing at its core, through land stewardship and local food sustainability



Figure 2. Map of the land of Forres Friends of Woods & Fields - Illustrated by Julie Adam

## THE ORGANISATION

### *Structure, Governance and Management*

FFWF is a registered charity established by constitution. There are currently 3 dedicated trustees with varying backgrounds and expertise (see [website](#) for descriptions). We have held monthly trustee meetings over the last year to progress the work of the charity, discuss projects, aims and objectives. Outwith these meetings, we have held occasional consultations with regular volunteers and volunteer leaders, and amongst trustee project leaders to discuss specific projects.

This year, there have been some changes in our trustee group with the resignation of our secretary Kerry McInnes, treasurer Lin Batten, trustee Olly Wilson and trustee Tim Spencer. Julie Adam and George Paul continue to be volunteer leaders and are a vital part of the day-to-day running of the community garden. At the end of July, the charity was able to employ Kim Grant as a project coordinator for an average of 14 hours per week on a self-employed basis, thanks to funding from The National Lottery Awards for All and the Newbold Legacy Trust. Kim's role will be funded for 18 months.

The Board of Trustees generally reach agreement by consensus and the views of our volunteers are taken into consideration during the meetings. Our standing orders state that we make decisions by majority vote if necessary.

At this moment, the landowners, one of whom is the chair and founder, are in discussions to donate the land to the Biodynamic Land Trust (BDLT) to ensure its long-term sustainable management. These conversations are ongoing, and several meetings have been organised between the BDLT and FFWF, as well as with outside facilitators, to discuss this matter further. Concerns have been raised around the risk to FFWF from having new "absent" landlords and around future funding and opportunities for community wealth building. During the course of this year, however, the owners have reached a definite decision that they will proceed to conclude the land transfer to the BDLT and this will be explained at the forthcoming AGM.

<b>Current Trustee Name</b>	<b>Office</b>	<b>Start &amp; end dates if applicable</b>
Nick Molnar	Chair	
Mick Drury	Treasurer	Treasurer from 27.02.25
Ben Fretwell	Secretary	27.02.25 - 31.07.25; Secretary from 10.07.25
<b>Past Trustee Name</b>		
Tim Spencer	Trustee	01.08.24 - 12.08.24
Lin Batten	Treasurer	01.08.24 - 27.02.25
Kerry McInnes	Secretary	01.08.24 - 10.07.25
Olly Wilson	Trustee	01.08.24 - 07.05.25

*Table 1. Trustee Overview*

### ***Social Media and Website***

FFWF's online presence started in March 2021 when we launched our website and opened several social media channels such as Facebook, Twitter, and LinkedIn.

We now have 904 followers on Facebook, an increase of 94 from last year, which remains our primary social media platform. The website has had 963 unique visitors – an increase of 158 over the previous year. Our Instagram account has now replaced Twitter (X), with 200 followers.

The charity is regularly contacted via Facebook and the website by community members who would be interested in joining the volunteer sessions or using the land and by other aspiring or already existing community garden projects.

The regular volunteer email goes out to 244 people on the mailing list, an increase of 40 from last year.



## ENVIRONMENT

### **Woodland Work**

We continued our work in the Kennel Wood, with the aim to enhance its value as a wildlife rich oak woodland. This involved some minor felling of exotic conifers, further laurel control and planting a few more trees. Woodpeckers, owls, roe deer, badgers and squirrels all seem to be doing well, and our new interpretation board looks good.



*Image 1. Brashing the Fir*

### **Tree Nursery**

The tree nursery was productive with a range of species grown on, principally oak, hazel, cherry, birch and willows, with smaller numbers of holly, rowan and others. We sold some of these over the winter, raising around £500 for our unrestricted funds. 2025 has been warm and dry, so a challenge at times to keep everything watered, although weeding has been easier. Looking ahead, we will possibly shrink the nursery as supply of local trees is now more competitive.

### **Tree Planting**

Tree planting on our land is largely complete, however a lot of work goes into aftercare, bashing head-high bracken for the first few years and checking stakes and tubes. The bracken control is by scythe, sickle or big stick! Our earliest plantings, mainly of hazel, have established well and have now grown beyond roe browsing height. We planted our first dedicated tree, a memorial planting, and we may develop this idea further in the future.





*Image 2. Ben and George Installing Interpretation Board*

### **Field Conservation**

The ponies continued grazing, with the main part of the Kennel Field being managed more carefully to enhance plant diversity. In October, as part of a flora workshop, we planted out some birds-foot trefoil here, grown on from seed, and sowed modules with seed from several other species for future planting. In the Chapelton Field the ponies have a freer rein, with some areas being left to naturally rewild. Digging out ragwort is ongoing, with some left for the pollinators.



*Image 3. Anja and ponies in Kennel Field*



### ***Invasive species***

Invasive species monitoring and control continues, mainly Himalayan balsam, few-flowered leek and the occasional giant hogweed; we've been surveying for the latter around the floodscheme land on the Mosset upstream. In collaboration with the Rivers Trust, we've now got a mink raft and mink trap on the river, the raft having a clay pad to detect footprints, the trap humane, sending a wifi signal if triggered; so far we caught one pine marten, released unharmed although very cross.



*Image 4. Setting up Mink Trap*

### ***Mosset Partnership Project***

Elsewhere, we had a couple of sessions clearing broom from a rich area of grassland close to the Mosset flood dam, one of these a fabulous blue-sky day in the snow. We also worked again with the Forres Community Woodland Trust taking out some of the non-native conifers. And we planted around 30 trees, mainly oak, on Wrights Hill, above the floodscheme area, on land owned by Gordon and Macphail. To progress all of this collaborative work, we received funding from the Moray Climate Action Network to develop the idea of a Mosset Partnership Project. This aims to take a landscape scale view of the area, focusing on biodiversity, looking at the species records and whether the range of habitats present could be enhanced. The survey work was undertaken by local ecologist Sean Reed and the report is available on the website. Initially, this overview has included our land, the Moray Council Sanquhar Ponds area, the Sanquhar Woods, managed by Forres Community Woodland Trust, and the floodscheme land to the south, owned by Gordon and Macphail.



## COMMUNITY GARDEN

The year 2024/2025 saw the garden complete its fourth year of production and round off the first cycle of the four year rotation that began in 2022. That is to say that each of the four divisions of the field have now been occupied in turn by each of the vegetable families- potatoes and jerusalem artichokes, brassicas, roots and alliums. This gives us the chance to review our future cultivations and rotations as well as increasing productivity with well planned successional and intercropping activity so that our no-dig beds are never bare.



*Image 5. Volunteers working in the garden*

The unprecedented drought of spring and summer 2025 certainly was a challenge, producing some smaller crops (especially beetroots and leeks) but all in all we probably suffered less than many farmers up and down the land. And one has to say that our onion crop was outstanding! However, the sunny weather brought out record numbers of volunteers, including lots of mothers with young children who hopefully will become future enthusiastic vegetable growers! We continue to supply some produce to the food bank, thanks to Kelly Warren for leading this initiative. And former trustee Kim Emmerson is developing a medicinal herb area.



*Image 6 and 7. Community Garden Composting and Maintenance*



The group was also wonderfully augmented by the very keen contribution of a number of students from the Altyre campus of the Glasgow School of Art. As well as using the project as part of their master's degree they left us with a very handsome set of inscribed wooden information boards to aid visitors to the garden. And former trustee Kim Emmerson is developing a medicinal herb area.

The potting shed/community hub, tool shed and compost toilet, which were acquired during the previous year, have now become an integral part of the structure of the garden and definitely proved their worth.



*Image 8. Community Garden Tea Break*

We've received a grant from the Hugh Fraser Foundation to take on a very skilled gardening mentor for 18 months. He will start in the autumn and help to create and guide a core group of volunteers who will then be able to take on different areas of responsibility

A big change during this year has been the demolition of the old Chapelton Farm barn as well as the felling of a magnificent ash tree to make way for a small housing development just to the south of our perimeter fence. Despite this altering the beautiful southern aspect, we will no doubt get accustomed to it and hopefully the development will bring some new helpful neighbours.

## *Polytunnel*

The polytunnel has completed its three-year rotation cycle. That is tomatoes, cucumbers and beans in spring, summer and autumn with overwintering salads, greens, herbs, etc in between. This involves a lot of attention to propagation and care of seedlings and, amongst all the volunteers, Tom and Liz Turner especially deserve appreciation for all the support that they have given in this regard in their home greenhouse. In the near future we hope to take this weight off their shoulders by setting up an efficient propagating system in the polytunnel.



*Image 9. Polytunnel Pixies*



*Image 10. Liz and Tom in Polytunnel*



## COMMUNITY LEARNING AND ACTIVITIES

### ***Volunteer Sessions***

Our regular volunteer programme continued throughout the year, rain and mostly shine. Some days we had more than 30 people out, aged 2 to 80. Thanks are due to all, and especially to the regulars. Most people come to help at the garden, however there are always tasks elsewhere on the land; in the winter we had some fabulous blue sky days in the woods and elsewhere. Volunteers take what produce they need from the garden, with surplus going to the foodbank. We have 244 people receiving our regular volunteer enews.



*Image 11. Volunteers Mark, Romany and George Enjoying the Woodland*

### ***Education and Outdoor Activities***

We're pleased to support the outdoor learning movement, with several groups using the woodland gathering spot for their sessions, including Earthtime, Nature4Health and the Forres Watch Group. There are also occasional unofficial gatherings in the wood, generally this year fairly respectful of the place. In February the local branch of OWL (Outdoor and Woodland Learning) held a workshop on the land for teachers and educators. And Wildthings! continue to bring groups to the yurt, sharing the wonders of the land and the burn.



## Events

We decided not to hold our own Open Day in summer 2024, and brought our displays to the Grant Park 100 event instead. We had kids crafts, the popular green woodworking demo, a raffle and were joined by Wildthings! and the folks from the Forres Heritage Orchard Project with their displays. In August we also organised a tracks and signs event with local expert tracker Dan Puplett.

Kerry, and friends Alison and Amy, put on a sumptuous Mabon (harvest) spread as part of the Findhorn Bay Arts festival in September. During October John and Kate Malster ran a wildflower workshop at the Kennel Field, on behalf of the NE Biodiversity Partnership, to look at meadow management with a focus on seed collection. In March a Moray College horticultural lecturer showed us how to make soil blocks, a form of seed propagation whereby one creates one's own seed compost, also avoiding the need to use plastic trays. Ian Cooper came for the second time in 2025 to lead another excellent scything session at the garden, and thanks to him and those who turned up to practice the gentle art, we got all the green manure cut.



*Images 12 and 13. Scything and Flora Workshops*

Two night sky stargazing events were held in February and April 2025. They were led by Bailee Allen, a student at the local campus of the Glasgow School of Art and a seasoned astronomy mentor in her home of Utah, USA. She gave a thorough introduction to the winter and spring constellations, as well as recounting the Greek and Native American legends associated with them.

Dr Alex Hale of Historic Environment Scotland visited several times to look at the remains of the medieval chapel of St. Leonard, which lies just beyond the Chapelton garden. In June, he returned to conduct a community archaeological event to teach a group of locally interested volunteers the traditional skill of carrying out a plane table survey of a historic site. June also saw the first visit of Gen and David, from the Lackenbuie Trust, leading a popular dragonfly safari.

One of our volunteers, Minju Seo, gave a kimchi workshop demonstrating the ancient art of preserving surplus vegetables, in our case being radishes, cabbage and carrots. In June we received a visit from two Guatemalans who are part of a permaculture project in the jungle region of Peten; it was a great opportunity to exchange ideas across two very different cultures. In July local art teacher Kenneth Le Riche brought his students for a day to paint images of our volunteer activity in the community garden. And we hosted a Duke of Edinburgh award student at the garden for her community module.



*Image 14. Guatemalan visit in June*

### **Winter Gathering**

Our regular winter gathering was popular again, held around the solstice, at the yurt given the rough weather, including storytelling, carols, mulled wine/juice, wreath making, tatties and chestnuts. This is always a wonderful gathering to celebrate together and give thanks for the year as it passes on.



## FINANCIAL REVIEW

We've now taken on Karen Sutherland to manage our accounts.

### **Restricted Funds**

Towards the end of the financial year we were successful in receiving grant awards from the National Lottery Community Fund, (£19,898), the Newbold Legacy Trust (£5,000), and the Hugh Fraser Foundation (£2,000). These have enabled us to take on a Project Co-ordinator for around 18 months, working part-time; to support a garden advisor; and to organise events, publicity etc. In July we welcomed Kim Grant to the Co-ordinator role. We also received funding through the Moray Climate Action Network (£2,580) to develop the Mosset Partnership idea, as outlined above. An additional £500 is held in reserve for the maintenance of the trees planted on Cluny Hill.

### **Unrestricted Funds**

Our unrestricted funds remain relatively healthy, thanks to a small number of regular donors, income from the pony grazing, some tree sales and a generous donation from a volunteer who planted a memorial tree. These funds are essential for our annual running costs, in particular insurance, accountancy, website, garden seeds, compost and tools, and tree safety works. Our policy on reserves is one of caution. Therefore, funds are held at year end to go towards such expenses, up to £500. Money in excess of this is subject to prioritisation by the Board in line with the charity's action plan.



*Image 15. Garden painting by pupil attending Kenneth Le Riche Summer School Workshop*



## APPRECIATION

This charity only exists and has seen such success because of the continuous and enthusiastic support of the community. The Trustees work behind the scenes to guide the project; the community that comes to the garden, fields and woodlands tirelessly once or twice per week, braving all weathers, are the real heroes. It is an honour to be a part of such an empowered and active group of people.

We are grateful for the grants that we have received this year from the National Lottery Community Fund, Newbold Legacy Trust, Hugh Fraser Foundation and Moray Climate Action Network. Gratitude to Anna Konarska for pulling most of the grant applications together. And thank you for all the financial and material donations from our supporters, making much of our work this year possible.

Many thanks to all our wonderful volunteers who have joined us and have provided much social relief while working with nature. A special thanks to Julie Adam and George Paul, for their continuous dedication as volunteer leaders, sharing of their thoughts, wisdom and their time. Jim Knox continues to supply tree seed and seedlings, and Tony Henry buys many of our trees. Amy Taylor provides mapping support. It was great to have students from the Glasgow School of Art along at times this year, especially Adrianna Pouwer and Bailee Allen, who have together been a 'force of nature'. Last, but not least, thanks to our former trustees who have resigned this year, largely for changing personal circumstances ... we wish them well.

Warm wishes,

Ben Fretwell.

Mick Drury.

## Appendix 1. Accounts 2024-2025

### A Receipts and Payments Accounts from 01/08/2024 to 31/07/2025

				Total
<u>Receipts</u>	Unrestricted Funds	Restricted Funds	Total 2024/2025	2023/2024
Grants	0	29478	29478	31991
Donations	2624	0	2624	2180
Sales of Goods and Services	1857	0	1857	2725
<b>Total Receipts</b>	<b>4481</b>	<b>29478</b>	<b>33959</b>	<b>36896</b>
	0	0	0	0
<u>Payments</u>	0	0	0	0
Charitable Activities	-2060	-2702	-4762	-8131
Governance and Admin	-1373	0	-1373	-513
Assets	-111	-33	-144	-33087
<b>Total Payments</b>	<b>-3544</b>	<b>-2735</b>	<b>-6279</b>	<b>-41731</b>
Net Receipts	937	26743	27680	-4835
Transfers	-359	359	0	0
<b>Surplus/Deficit for the year</b>	<b>578</b>	<b>27102</b>	<b>27680</b>	<b>-4835</b>

### B Statement of Balances 01/08/2024 to 31/07/2025

	Unrestricted	Restricted	Total 2024/2025	Total 2023/2024
Opening balance for the year	4255	144	4399	9234
Total Receipts	4481	29478	33959	36896
Total available for the year	8736	29622	38358	46130
Total of Payments	-3544	-2735	-6279	-41731
Transfer	-359	359	0	0
<b>Balance at the end of year</b>	<b>4833</b>	<b>27246</b>	<b>32079</b>	<b>4399</b>

Cash and bank balances at 31/07/2025 as per bank statement 32339

Funds received from Kew Gardens held in Agency (see note C5) £260

Cash and bank balances held by the Trust £32079

<b>Assets</b>	<b>Grant</b>	<b>Costs</b>	<b>Current Value</b>	<b>Last Year</b>
Fence	Money for Moray; Tesco Community Fund; Northern meetings, and Moray Council Development Fund 1; and additional match funds from unrestricted funds	6453	6130	6453
Potting Shed	Just Transition Participatory Budgeting Fund	9959	9461	9959
Solar Array	Just Transition Participatory Budgeting Fund	12278	11664	12278
Compost Loo	Just Transition Participatory Budgeting Fund	1878	1784	1878
Tool Shed	Just Transition Participatory Budgeting Fund	1545	1468	1545
Polytunnel	Berry Burn Community Fund and additional match funding from unrestricted funds	8475	6780	7678
Tools	Various Funds	1792	1018	893
<b>Total</b>		<b>42380</b>	<b>38305</b>	<b>40684</b>

### Summary of Grants (Restricted Funds)

<b>Name</b>	<b>Total</b>	<b>Purpose</b>
Lottery Project - Awards for All	19898	Co-ordinator, events, publicity
Hugh Fraser Grant	2000	Garden advisor
Newbold Legacy Trust	5000	Co-ordinator, events, publicity
Cluny Hill Maintenance	500	Tree maintenance
Moray CAN	2580	Mosset Partnership Project

<b>Liabilities</b>	<b>Amount</b>	<b>Fund Restrictions</b>
1. Kim Grant	560	Restricted fund - Newbold Legacy Trust
		Work carried out in July 25



## **C. Notes to the Accounts.**

### **C1. Nature and Purpose of Funds**

Unrestricted funds were/are to be used for the general furtherance of the aims of the charity. This includes administration costs, insurance, tree safety works and the purchase of tools, seeds and compost. The Trust will retain a minimum of £500 in unrestricted funds to ensure continuity of the work entrusted to it.

Restricted funds were/are to be used for specific projects that deliver the charity's aims.

### **C2. Receipts**

Unrestricted funds. We are grateful for regular donations from a few supporters, which, together with donations at events, totalled £2624. Other income totalled £1857, including £600 from the pony grazier and around £500 in tree sales from our nursery.

Restricted funds. A summary of grants is laid out above.

### **C3. Trustee Remuneration Details**

M Drury: £200 for work on the Mosset Partnership Project, covered by the Moray CAN grant.

### **C4. Payments**

#### Unrestricted funds.

Administration and governance:	£1373
Garden expenditure:	£ 875
Woodland management:	£ 535
Miscellaneous:	£ 649
<u>Total:</u>	<u>£3432</u>

#### Restricted funds.

Moray CAN. Mosset Project:	£2400
Awards for All. Events:	£ 160
Kew Gardens grant. Youth project:	£ 240
Just Transition fund. Potting shed materials:	£ 126
Moray Devpt fund. Seed sower:	£ 16
<u>Total:</u>	<u>£2942</u>

### **C5. The Trust acting as Agent**

During the year, the Trust received £500 from Kew Gardens to facilitate a young person's project in the Duke of Edinburgh Scheme. The arrangements are such that Kew Gardens

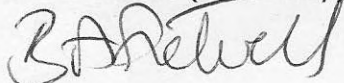
remains the Principal and the Trust acts as its Agent. The funds received are therefore not part of the Receipts of the Trust in Schedule A nor does its expenditure form part of the Payments in the same Schedule. The funds not yet paid out are also not funds held by the Trust and Schedule B gives details about the funds still held.

ACCEPTED BY THE TRUSTEES:

Signature:

Date: 4th Dec 2025

Ben Fretwell (Secretary).



Signature:

Date: 4th Dec 2025

Mick Drury (Treasurer).



## **INDEPENDENT EXAMINERS REPORT**

### **Independent Examiner's Report to the Trustees of Forres Friends of Woods and Fields Trust**

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 19 to 22.

#### **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) (d) 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 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 9 of the 2006 Accounts Regulations

have not been met, or

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Grietje A. Menger, FCCA

Relevant Professional qualification/professional body: Association of Chartered Certified Accountants

Address: Monymusk, Castle Street, Forres IV36 1PW

Date: 4 December 2025 Signed:

