

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2024		31	03	2025

Reference and administration details

Charity name	Kilsture Forest Community Group
Other names charity is known by	
Registered charity number	SC050634
Charity's principal address	Kettle Cottage
	Glasserton
	Whithorn
	Newton Stewart
	Postcode DG8 8NB

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Co-chair		
2	Co-chair		
3	Treasurer		
4	Secretary		
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Dates acted if not for whole year

Structure, governance and management

Type of governing document

Kilsture Forest Community Group is a membership organisation, governed by a constitution

Trustee recruitment and appointment

Trustees are elected by the membership

Objectives and activities

Charitable purposes

- The advancement of education about Kilsture Forest
- Promotion of health through activities in the forest
- Advancement of environment protection through the well-being and sustainability of the forest
- Promotion of arts, Heritage, culture and science
- Provision of recreational activities within the forest

Summary of the main activities in relation to these objects

- Manage the forest in partnership with Forestry Land Scotland (FLS) to ensure wider public access, maintain forest health and encourage biodiversity
- Promote and facilitate educational activities within the forest

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Achievements and performance

Summary of the main achievements of the charity during the financial period

We have had a successful year in our fundraising to support programmes which carry out our charitable objectives and we are particularly pleased to have received support from new funders. KFCG was one of the inaugural recipients of £13,500 Inspiring Scotland's new Neighbourhood Ecosystem Fund in support of our Kilsture1000 Mapping the Ecosystem Citizen Science project. Long-standing supporter Kilgallioch (Through Foundation Scotland) granted just under £5,000 to cover the costs relating to our Forest School Feasibility Study. Funds have also been raised from D&G Climate Hub to support our Arts | Science | Forest (A | S | F) Research and Development programme.

The Citizen Science programme which ran through 23/24 culminated in the highly acclaimed Mycorrhizae Symposium in May 24.

Another standout success this year has been to establish the viability for Forest School education within the school curriculum that will provide 18 hours of Forest School Education to every P6/7 pupil in the Machars. This programme will run throughout 2025/26

Our A|S|F events confirm that the interdisciplinary way of working exceptionally fruitful and inspiring for the participants. This innovative programme is beginning to demonstrate value in supporting KFCG to think about the challenges of climate change.

Financial review

Brief statement of the charity's policy on reserves

KFCG raise funds to support a targeted programme of activity, without the need to build large reserves.

Details of any deficit

Donated facilities and services (if any)

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)
OSCR will accept
digital or typed
signature

Full name(s)

Position (e.g. Chair) Co-chair Co-chair

Date

1/9/25

1/9/25

SC050634



Receipts and payments accounts						
For the period from				to		
	01	04	2024		31	03 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	300				300	740
Legacies					-	
Grants	800	20,171			20,971	10,050
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	1,100	20,171	-	-	21,271	10,790
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,100	20,171	-	-	21,271	10,790
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	679	12,951			13,630	2,425
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	80				80	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	759	12,951	-	-	13,710	2,425
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	759	12,951	-	-	13,710	2,425
Net receipts / (payments)	341	7,220	-	-	7,561	8,365
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	341	7,220	-	-	7,561	8,365

Section B Statement of balances

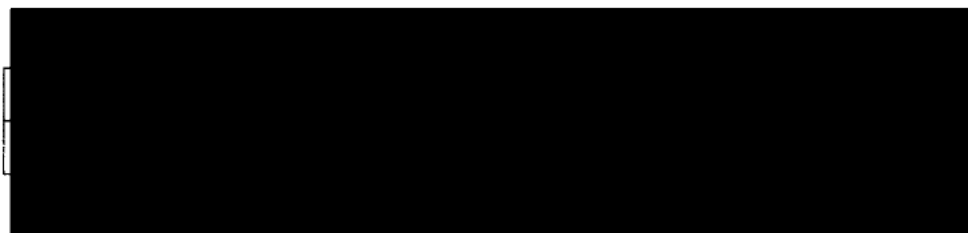
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	1,331	9,437			10,768	2,403
	Surplus / (deficit) shown on receipts and payments account	341	7,220			7,561	8,365
						-	
						-	
	Cash and bank balances at end of year	1,672	16,657	-	-	18,329	10,768
(Agree balances with receipts and payments account(s))							

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Tools	Scottish Conservancy		71	102
		Total		71	102

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total		

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total		

Signed by one or two trustees
on behalf of all the trustees

Date of
approval

1/9/25
1/9/25

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

[illegible]

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b):

x

Authority under which paid

3

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

[illegible]

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Analysis of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
NS Roundtable					-	240
Bangor University					-	500
Heart of Galloway	300				300	
					-	
Total	300	-	-	-	300	740

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Future Woodland			-	9,550
D&G Climate Hub		500	500	500
Wigtown Community Shop	800		800	
Foundation Scotland		4,720	4,720	
GSA Biosphere		400	400	
Inspire Scotland		13,351	13,351	
D&G Woodland		200	200	
Scottish Forestry		1,000	1,000	
			-	
Total	800	20,171	20,971	10,050

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Hall hire	83				83	104
Insurance	224				224	301
Forest School Activity		4,720			4,720	200
Tools and Materials	288				288	1,180
Woodland Management Course		135			135	540
Internet/email costs	67	63			130	
Memberships	17				17	
Citizen Science		5,385			5,385	
Art Science Forest		1,648			1,648	
Inspiring Scotland (NEF)		1,000			1,000	
ARC Transport					-	100
Total	679	12,951	-	-	13,630	2,425

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Heart of Galloway	Wigtown Community Shop			Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	300				300	740
Legacies					-	
Grants		800			800	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	300	800	-	-	1,100	740
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	300	800	-	-	1,100	740
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	300	379			679	645
Grants and donations					-	
Governance costs:						
Audit / independent examination		80			80	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	300	459	-	-	759	645
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	300	459	-	-	759	645
Net receipts / (payments)	-	341	-	-	341	95
Transfers to / (from) funds						
Surplus / (deficit) for year	-	341	-	-	341	95
Nature and purpose of funds						

Additional analysis (3)

b Breakdown of restricted funds

	Foundation Scotland	GAS Biosphere	Inspire Scotland (NEF)	D&G Woodlands	Climate Hub	Scottish Forestry	Funds from 23/24	Total restricted funds	Total restricted funds last period
Receipts									
Donations								-	
Legacies								-	
Grants	4,720	400	13,351	200	500	1,000		20,171	10,050
Receipts from fundraising activities								-	
Gross trading receipts								-	
Income from investments other than land and buildings								-	
Rents from land & buildings								-	
Gross receipts from other charitable activities								-	
Sub total	4,720	400	13,351	200	500	1,000	-	20,171	10,050
Receipts from asset & investment sales									
Proceeds from sale of fixed assets								-	
Proceeds from sale of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total receipts	4,720	400	13,351	200	500	1,000	-	20,171	10,050
Payments									
Expenses for fundraising activities								-	
Gross trading payments								-	
Investment management costs								-	
Payments relating directly to charitable activities	4,720	400	1,063	200	500	1,000	5,068	12,951	1,780
Grants and donations								-	
Governance costs:								-	
Audit / independent examination								-	
Preparation of annual accounts								-	
Legal costs								-	
Sub total	4,720	400	1,063	200	500	1,000	5,068	12,951	1,780
Payments relating to asset and investment movements									
Purchases of fixed assets								-	
Purchase of investments								-	
Sub total	-	-	-	-	-	-	-	-	-
Total payments	4,720	400	1,063	200	500	1,000	5,068	12,951	1,780
Net receipts / (payments)	-	-	12,288	-	-	-	(5,068)	7,220	8,270
Transfers to / (from) funds								-	
Surplus / (deficit) for year	-	-	12,288	-	-	-	(5,068)	7,220	8,270
Nature and purpose of funds									

APPENDIX 3



		Independent examiner's report on the accounts		v2					
Report to the trustees/members of	Charity name	Kiltsure Forest Community Group							
Registered charity number		SC050634							
On the accounts of the charity for the period	Period start date	Day	Month	Year	to	Day	Month	Year	Period end date
		01	04	2024		31	03	2025	
Set out on pages	5, 6, 7, 8, 9, 10							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.</p>								
Basis of independent examiner's statement	<p>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.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed:					Date: 16/09/2025				
Name:									
Relevant professional qualification(s) or body (if any):									
Address:									

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose