Lownie Hill Farm

Registered Scottish Charity

Charity Number: SC053311
Principal Address: Lownie Hill Cottage, By Forfar, DD8 2NU
Financial Period: Year Ended 31 January 2026
Accounting Method: Receipts and Payments Basis

1. Trustees' Annual Report

The Trustees present their annual report along with the financial statements of the charity for the accounting period ended 31 January 2026. The financial statements have been prepared on a receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Reference and Administrative Details

Charity Name	Lownie Hill Farm
Scottish Charity Number	SC053311
Charity Contact Address	Lownie Hill Cottage, By Forfar, Angus, DD8 2NU
Banker	Bank of Scotland (Sort Code: 80-22-60 / Account No: 26283267)

Structure, Governance and Management

Constitution & Legal Status: Lownie Hill Farm is an unincorporated charity registered with OSCR (SC053311), governed by its Constitution adopted on registration.

Trustee Appointment: Trustees are appointed in accordance with the provisions of the charity's governing document.

Objectives and Activities

The charity's purposes are the advancement of education, environmental protection/improvement, and animal welfare, including:

- Ensuring the ongoing welfare of the Lownie Hill Farm animals.
- Protecting and improving the local environment.
- Educating the public about nature, sustainable farming, and animal welfare.
- Improving wellbeing through exposure to nature.

Achievements, Performance, and Financial Review

> **Key Event During the Accounting Period:**
> During this financial period, the charity received an asset transfer of **£2,517.70** from **Saddle Up Ranch**, an external charity that ceased operations. In addition to housing/retirement livery provided for animal welfare, these remaining cash funds were transferred to Lownie Hill Farm to support aligned objectives.

Apart from the receipt of this asset transfer from Saddle Up Ranch, the charity had no other cash payments or operational expenses during the accounting period. The funds remain fully intact in the charity's bank account for restricted/designated future charitable use.

2. Statement of Receipts and Payments

For the year ended 31 January 2026

RECEIPT CATEGORY	UNRESTRICTED FUNDS (£)	RESTRICTED FUNDS (£)	TOTAL 2026 (£)	TOTAL 2025 (£)
Donations & Grants	0.00	0.00	0.00	0.00
Asset Transfer from Ceasing Charity (Saddle Up Ranch)	0.00	2,517.70	2,517.70	0.00
Bank Interest / Other Income	0.00	0.00	0.00	0.00
Total Receipts	**0.00**	**2,517.70**	**2,517.70**	**0.00**
Payments				
Charitable Activities / Operational Expenditure	0.00	0.00	0.00	0.00
Governance & Administration Costs	0.00	0.00	0.00	0.00
Total Payments	**0.00**	**0.00**	**0.00**	**0.00**
Net Surplus / (Deficit) for the Period	**0.00**	**2,517.70**	**2,517.70**	**0.00**

3. Statement of Balances

As at 31 January 2026

CASH AND BANK BALANCES	UNRESTRICTED FUNDS (£)	RESTRICTED FUNDS (£)	TOTAL 2026 (£)	TOTAL 2025 (£)
Opening Cash and Bank Balances	0.00	0.00	0.00	0.00
Surplus / (Deficit) Attributable to Period	0.00	2,517.70	2,517.70	0.00
Closing Cash and Bank Balances	**0.00**	**2,517.70**	**2,517.70**	**0.00**

Breakdown of Closing Cash Balances

ACCOUNT DETAILS	AMOUNT (£)
Bank Account (Charity Account — Sort Code: 80-22-60, Account: 26283267)	2,517.70
Total Cash & Bank Assets	**2,517.70**

4. Notes to the Accounts

1. Basis of Accounting
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Funds Accounting
Unrestricted funds are general funds available for use at the trustees' discretion. Restricted funds carry specific conditions imposed by the donor or arising from the nature of the transfer.

3. Transfer from Saddle Up Ranch
During the accounting period, the charity received £2,517.70 from Saddle Up Ranch upon its dissolution. These funds are classified as restricted funds to be deployed toward aligned charitable purposes.

4. Trustee Remuneration and Expenses
No trustee received any remuneration, expenses, or other financial benefits during the accounting period (Prior period: £Nil).

5. Grants and Guarantees
The charity made no grant payments and has given no financial guarantees or liabilities during the period.

Approval and Declaration of the Trustees

The accounts were approved by the Trustees on the date shown below and signed on their behalf by:

B. Rodger
Signature of Trustee

4th August 2026
Date of Approval

Print Name: Barry Rodger

Date: 05/08/2026

Designation: Trustee / Chair