Charity registration number SC053585 (Scotland)

FARMSTRONG SCOTLAND

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FARMSTRONG SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr John Scott	(Appointed 21 August 2024)
	Mr Michael John (Jock) Gibson	(Appointed 21 August 2024)
	Ms Rebecca Dawes	(Appointed 21 August 2024)
	Mr Alan Laidlaw	(Appointed 21 August 2024)
	Mr Matthew Currie	(Appointed 21 August 2024)
	Mr Tim Bailey	(Appointed 21 August 2024)
	Mrs Sascha Grierson	(Appointed 17 January 2025)
	Mrs Vicky Fyffe	(Appointed 17 January 2025)
	Mrs Emily Grant	(Retired 24 September 2025)
Charity number (Scotland)	SC053585	
Principal address	Royal Highland Centre, Ingliston, Edinburgh EH28 8NB	
Independent examiner	Darren Kane MAAT Figure Four Accounting Limited Milton Business Centre 10 Milton Street Dundee DD3 6QQ	

FARMSTRONG SCOTLAND

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Trustees Report for the Year Ended 31 March 2026
The trustees present their annual report and financial statements for the year ended 31 March 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the provisions of 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), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and provisions of the Companies Act 2006 applicable to small companies. Given the size of the entity, it is the opinion of the directors that the information given below is sufficient to comply with the Statement of Recommended Practice.

Objectives and activities
Farmstrong Scotland is an action-based social good programme which aims to improve the wellbeing of the Scottish agricultural community.

Farmstrong Vision: To have a resilient and thriving agricultural community in Scotland who experience a high level of wellbeing, feel supported, and are prepared to handle challenges and adapt to change.

Farmstrong Mission: To work collaboratively to enable and grow a culture of wellbeing within the Scottish agricultural community.

Farmstrong Purpose: To enable individuals in Scotland's agricultural community to lead happier, healthier, and more fulfilling lives, creating more productive and sustainable businesses.

Farmstrong shares practical information and tools based on the latest wellbeing science. In particular:

- At agricultural events through community engagement where farmers socialise, learn and have fun.
- In agricultural media and online via farmer stories about the practical steps they take.
- Through educational content delivered face-to-face and via multimedia platforms.
- By supporting initiatives to help farmers connect, get off farm and improve their wellbeing.

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Achievements and performance

Key achievements for 2025-2026:

- Connected in person with over 4250 farmers and crofters
- 13 new Blether Together podcast episodes released and over 10000 downloads
- Over 100,000 visits to the Farmstrong website
- 17 Farmstrong events delivered
- 12 stories shared in print with media partner The Scottish Farmer and wider press
- 411 respondents to the 2025 Farmstrong survey
- 40 newsletters issued with over 60,000 sends with average 51% open rate
- Attended over 70 stakeholder events to deliver workshops and interactive sessions
- Over 1.2 Million views on Farmstrong Facebook and Instagram channels.

Key Findings from Farmstrong Survey 2025

The survey findings highlight concerns about the levels of wellbeing in t Included within the donations and gifts income of £118,351 are goods, facilities and services donated to the charity with a total value of £42,545 (2024 - £nil). he respondent sample.

- The mean WEMWBS score for the survey sample for the previous two weeks was 46.5 (2024: 46.27). This is below the national average for Scotland in 2023 of 48.9 (please note that the research was conducted at a different time; if the Scottish Households Survey could report by occupation, this would facilitate comparison with the general population).
- 33% (2024: 36%) of respondents to the survey would be categorised as reporting low wellbeing. 60% (2024: 59%) report average wellbeing and only 8% (2024: 5%) report high wellbeing.
- Mean wellbeing scores were below the national average for Scotland across most farming roles and types of farming.
- One of the most striking findings from the 2025 survey is that 93% of respondents have taken steps to address their wellbeing in the past two weeks. The most commonly used methods were: talking with family, other farmers and crofters and people out with farming.
- 77% of respondents who were aware of Farmstrong had engaged with one or more of its activities (an increase from 66% in 2024).
- The 2025 findings show statistically significant differences between those who have engaged with Farmstrong and those who have not.
- Respondents who have engaged with Farmstrong are statistically more likely to have improved their: level of contact with family and friends, amount of exercise they do, volunteering, time taking notice, physical health, time away from the farm or croft and time learning new things.
- 80% (2024: 67%) of those who have engaged with Farmstrong say that it has had a positive impact on their health and wellbeing.
- 83% of respondents are likely to recommend Farmstrong to another farmer or crofter.

Financial review

The charity's income for the year totaled £257,122 (2025 - £438,351) of which £228,235 was unrestricted and £28,887 was restricted.

The charity incurred revenue expenditure of £317,262 (2025 - £267,822).

Included within the amounts noted above are goods, services and facilities donated by various parties to Farmstrong. The total value of these donations is £60,729 (2025 - £42,545), and this is reflected as both income and expenditure entries.

At 31 March 2026, the charity held total funds of £249,724 (2025 - £309,864) of which £241,890 (2025 - £289,864) was unrestricted and £7,834 (2025 - £20,000) was restricted.

Risk management
It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

A Farmstrong Scotland Risk Register has been created and is checked at each board meeting.

Plans for future periods

1. Sustainability: Secure funding, partnerships and demonstrate good governance and efficiency.
2. Delivery: A programme with a spectrum of positive solutions delivered through a comprehensive communications strategy.
3. Engagement: Facilitate participation through social and engaging peer-to-peer community led events.
4. Impact: Ensure a robust monitoring and evaluation strategy to showcase impact and guide the programme.

FARMSTRONG SCOTLAND

Structure, governance and management
Farmstrong Scotland is registered as a charity in Scotland (SC053585), registered on 21 August 2024. It is constituted as a Scottish Charitable Incorporated Organisation (SCIO).

The people serving on the board are referred to in this constitution as charity trustees – and they are also the members of the SCIO for the purpose of the charities and trustee investment (Scotland) Act 2005.

The trustees who served during the year and up to the date of signature of the financial statements were:

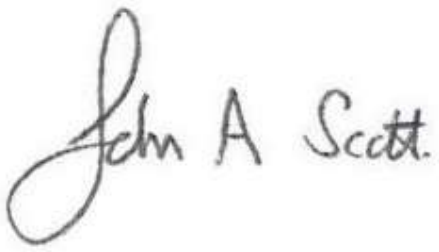
Mr John Scott	(Appointed 21 August 2024)
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Mrs Emily Grant	(Retired 24 September 2025)

The board may at any time appoint any person to be a charity trustee – by way of resolution passed by majority vote at a board meeting.

Trust recruitment and induction
A notification of recruitment of new trustees was shared across industry press, social media and through networks. Applications were submitted, anonymised then scored by 5 different people. After a shortlist was drawn up, interviews were conducted and appointees recommended to the wider board. Once approved the successful applicants were appointed following necessary checks.

Each trustee appointed undergoes a formal induction process relevant to their role.

The trustees' report was approved by the Board of Trustees.



Mr John Scott
Chairman
21 September 2026

FARMSTRONG SCOTLAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FARMSTRONG SCOTLAND

I report on the financial statements of the charity for the year ended 31 March 2026, which include the statement of financial activities, balance sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

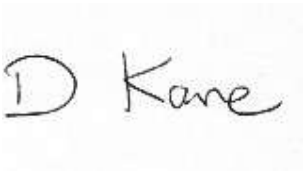
I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:
   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
   (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

   have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Darren Kane MAAT
Figure Four Accounting Limited
Milton Business Centre
10 Milton Street
Dundee
DD3 6QQ

Dated: 3 September 2026

FARMSTRONG SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Restricted Funds 2026 £	Unrestricted Funds 2026 £	Total Funds 2026 £	Total Funds 2025 £
INCOME FROM:					
Donations/Grants and Legacies:	**3**	28,887	228,235	257,122	438,351
TOTAL INCOME		**28,887**	**228,235**	**257,122**	**438,351**
EXPENDITURE ON:					
Charitable activities/Trading		41,053	276,209	317,262	267,822
TOTAL EXPENDITURE	**4,5**	**41,053**	**276,209**	**317,262**	**267,822**
Net Movement In Funds		-12,166	-47,974	-60,140	170,529
RECONCILIATION OF FUNDS:					
Fund Balances 1st April 2025		20,000	289,864	309,864	139,335
Fund Balances 31st March 2026		**7,834**	**241,890**	**249,724**	**309,864**

The statement of financial activities includes all gains and losses recognised in the year.

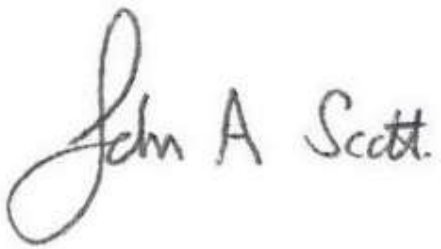
All income and expenditure derive from continuing activities.

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BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2026

	Notes		2026		2025
		£	£	£	£
Fixed Assets					
Tangible Assets	**8**		2,251		3,135
			2,251		**3,135**
Current Assets					
Cash at Bank		238,542		314,801	
Debtors	**9**	28,233		3,537	
Prepayments		2,198		0	
Accrued Income		70		0	
		269,043		**318,338**	
Current Liabilities					
Creditors Due Within One Year	**10**	21,570		11,609	
Net Current Assets			**247,473**		**306,729**
Creditors Due Over One Year	**11**	0			
Total Assets less Current Liabilities			**249,724**		**309,864**
Represented By					
Restricted Funds	**12**	7,834		20,000	
Unrestricted Funds		241,890		289,864	
Total Funds			**249,724**		**309,864**
Check Assets = Funds:			0		0
Total Funds c/f on Profit & Loss			249,724		309,864
Check:			0		0



FARMSTRONG SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

harity information

Farmstrong Scotland SCIO is a charity incorporated as a SCIO and is governed by its constitution. Charity Registration number: SC053585.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Services that have been received pro bono are recognised at an estimated fair value in income and the corresponding cost in expenditure.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance costs included those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent reporting accountants' fees, and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Event equipment	25% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees are of the opinion that there are no critical accounting estimates that would have a material impact on the financial statements.

3 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Donations	54,046		**54,046**	**75,897**
Support in Kind	60,729		**60,729**	**42,545**
Grants	83,460	28,887	**112,347**	**320,000**
Total	**228,235**	**28,887**	**257,122**	**438,351**

4 Charitable Activities

	Total 2026	Total 2025
Staff Costs	86,116	67,999
Awareness Events	18,239	27,227
Programme Development	104,814	82,672
Support In Kind	60,729	15,450
Research	18,747	15,622
Merchandise and Clothing	2,280	12,866
Travel	8,452	9,851
Consultancy	1,200	175
Training	1,052	298
Total	**301,629**	**232,160**
Share of Support Costs	**13,586**	**26,445**
Share of Governance Costs	**2,048**	**9,217**
	317,263	**267,822**

5 Support Costs

	Support Costs 2026	Governance Costs 2026	Total Costs 2026	Support Costs 2025	Governance Costs 2025	Total Costs 2025
Running Costs	13,586		13,586	26,445		26,445
Incorporation Costs			0		2,760	2,760
Strategy Costs			0		3,097	3,097
Independent Examination Costs		2,048	2,048		3,360	3,360
	13,586	**2,048**	**15,634**	**26,445**	**9,217**	**35,662**

6 Staff Costs

	2026 £	2025 £
Wages & Salaries	79,468	58,758
Social Security	0	2,741
Employers Pension	6,648	6,500
	86,116	**67,999**
Average Employees	3	3

10 - Tangible Fixed Assets

	Event Equipment	Computers	Total
	£	£	£
Cost			
At 1st April 2025	2,472	874	**3,346**
Additions	0	25	**25**
Revaluations			**0**
At 31st March 2026	**2,472**	**899**	**3,371**
Depreciation			
At 1st April 2025	138	73	**211**
Charge For Year	618	291	**909**
At 31st March 2026	**756**	**364**	**1,120**
Net Book Value			
At 31st March 2026	**1,716**	**535**	**2,251**
At 31st March 2025	**2,334**	**801**	**3,135**

8 Debtors

	2026	2025
	£	£
Other Debtors	70	1,505
Prepayments	2,199	2,032
	2,269	**3,537**

9 Creditors

	2026	2025
	£	£
Taxation and Social Security	2,697	975
Trade Creditors	15,023	2,386
Accruals and Deferred Income	3,280	8,248
	21,000	
		11,609

10 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charge to the income and expenditure account in respect of defined contribution schemes was £6,648.00
(2025 - £6,500)

Pensions payable at the end of the financial year was £570.41

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of
donations and grants held on trust for specific purposes:

	Balance at 31st Mar25	Balance at 31st Mar26
The National Lottery Community Fund	20,000	7,834

National Lottery Community Funding was granted for the delivery of Farmstrong community engagement and events in Lothians, Lanarkshire, Aberdeenshire, Borders and Angus.

12 Analysis of Net Assets Between Funds

	2026 UNR £	2026 RES £	2026 Total £	2025 Total £
Tangible Assets	2,251		2,251	3,135
Current Assets/Liabilities	239,639	7,834	247,473	306,729
	241,890	**7,834**	**249,724**	**309,864**

13 Related party transactions

The following related party transactions took place in the year ended 31st March 2026.

The charity incurred expenditure to Jane Cragie Marketing of £99,143. Rebecca Dawes, Farmstrong trustee is a director of Jane Craigie Marketing.

The charity incurred expenditure to Lucy Laidlaw Communications of £30,813. Alan Laidlaw, Farmstrong trustee's spouse is Lucy Laidlaw.