

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2025		31	03	2026

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Kilsture Forest Community Group

SC050634
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	Mandy Holloway	Co-Chair		
2	Julia Farrington	Co-Chair		
3	Jenny Edwards	Treasurer		
4	Rosie Littler-Davis	Secretary		
5	Martin Robinson			
6	Heather Jameson			
7	Mark James			
8	Morag Cuomo			
9	Alison Lamont			
10	Anna Lawrence			
11	Sarah Dewar			
12	Richard Barton			
13	Lesley Littler			
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)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document Kilsture Forest is a membership organisation, governed by 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

Programmes for young people: delivery of Forest School to seven primary schools in in the Machars as part of the school day
 Regular Volunteer activities: Monitoring Mondays and Monday Work Party sessions
 Citizen science activities – e.g carrying out woodland condition assessments and recording wildlife
 Managing the forest in partnership with FLS to ensure wider access, maintain forest health and encourage biodiversity

APPENDIX 1

Achievements and performance

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

Forest School – we have delivered a very successful pilot year to six primary schools, including Penninghame Learning Centre for SEND. This formed the basis of a successful funding application for three years funding of the programme to reach a total of seven primary schools.

KFCG has been included in the Solway Coastal and Marine Project's (SCAMP) regional development programme, which will support our wetland restoration programme.

We exceeded our target of recording 1000 species in Kilsture Forest thanks to Kilsture1000 a concerted campaign to engage local experts to support the community to identify and record diverse species in the forest.

Our work has been acknowledged by national organisations including Community Woodland Association, Scottish Landscape Alliance, Scottish Community Alliance and D&G Climate Hub. all of which have featured our work as an example of good practice in particular in our partnership with Forestry and Land Scotland.

Financial review

Brief statement of the charity's policy on reserves

KFCG raises 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)

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
signatures

M Holloway

J Farrington

Full name(s)

MANDY HOLLOWAY

JULIA FARRINGTON

Position (e.g. Chair)

Co-CHAIR

Co-CHAIR

Date

9/9/26

9/9/26



Receipts and payments accounts						
For the period from				to		
	01	04	2025		31	03 2026

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	500	2,950			3,450	300
Legacies					-	
Grants	400	23,717			24,117	20,971
Receipts from fundraising activities		732			732	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	300				300	
A1 Sub total	1,200	27,399			28,599	21,271
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total						
Total receipts	1,200	27,399			28,599	21,271
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	832	28,113			28,945	13,630
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	40				40	80
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	872	28,113			28,985	13,710
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total						
Total payments	872	28,113			28,985	13,710
Net receipts / (payments)	328	(714)			(386)	7,561
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	328	(714)			(386)	7,561

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Heart of Galloway					-	300
Foundation Scotland	500				500	
Co-Op Group		150			150	
J Farrington Legacy Donation		2,500			2,500	
Port William Community Shop		300			300	
Total	500	2,950	-	-	3,450	300

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Inspire Scotland			-	13,351
D&G Woodland			-	200
Scottish Forestry			-	1,000
Foundation Scotland		19,992	19,992	4,720
Turcan Connell/Hugh Frazer		2,500	2,500	
Galloway & South Biosphere		1,000	1,000	400
Wigtown Community Shop	400		400	800
D&G Climate Hub		225	225	500
Total	400	23,717	24,117	20,971

3 Gross receipts from other charitable activities

	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 £
CWA Hosting Fee	300				300	
					-	
					-	
					-	
					-	
					-	
Total	300	-	-	-	300	-

4 Payments relating directly to charitable activities

	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 £
Inspiring Scotland (NEF)/citizen science		6,907			6,907	8,386
Woodland condition assessment/drone survey		7,395			7,395	
Climate week		638			638	
memberships	15				15	17
internet/email costs	363				363	130
tools and materials	159				159	288
hall hire	96				96	83
insurance	199				199	224
Forest School activity		13,173			13,173	4,720
Art/Science/Forest					-	1,648
woodland management course					-	135
Total	832	28,113	-	-	28,945	13,630

Additional analysis (2)

5 Breakdown of unrestricted funds

	Foundation Scotland	Wigtown Community Shop	Community Woodland Association		Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	500				500	300
Legacies					-	
Grants		400			400	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			300		300	
Sub total	500	400	300	-	1,200	1,100
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	500	400	300	-	1,200	1,100
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	499	333			832	679
Grants and donations					-	
Governance costs:					-	
Audit / independent examination		40			40	80
Preparation of annual accounts					-	
Legal costs					-	
Sub total	499	373	-	-	872	759
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	499	373	-	-	872	759
Net receipts / (payments)	1	27	300	-	328	341
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1	27	300	-	328	341
Nature and purpose of funds						

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Additional analysis (3)

6 Breakdown of restricted funds

	Co-op Group for FS 26/28	Farrington Legacy Donation	Port William Community Shop for FS26/28	Foundation Scotland FS 25/28	10000 Glenall Hugh Prison FS 26/28	Galloway & South Biosphere	KFCG Fundraising for FS 26/28	D&G Climate Hub	Funds from 24/25	Total restricted funds	Total restricted funds best period
Receipts											
Donations	150	2,500	300							2,950	
Legacies										-	
Grants				18,982	2,500	1,000		225		23,717	20,171
Receipts from fundraising activities							732			732	
Gross trading receipts										-	
Income from investments other than land and buildings										-	
Rents from land & buildings										-	
Gross receipts from other charitable activities										-	
Sub total	150	2,500	300	18,982	2,500	1,000	732	225	-	27,389	20,171
Receipts from asset & investment sales											
Proceeds from sale of fixed assets										-	
Proceeds from sale of investments										-	
Sub total											
Total receipts	150	2,500	300	18,982	2,500	1,000	732	225	-	27,389	20,171
Payments											
Expenses for fundraising activities										-	
Gross trading payments										-	
Investment management costs										-	
Payments relating directly to charitable activities				13,173		638		225	14,077	28,113	12,951
Grants and donations										-	
Governance costs										-	
Audit / independent examination										-	
Preparation of annual accounts										-	
Legal costs										-	
Sub total	-	-	-	13,173	-	638	-	225	14,077	28,113	12,951
Payments relating to asset and investment movements											
Purchases of fixed assets										-	
Purchase of investments										-	
Sub total	-	-	-	-	-	-	-	-	-	-	-
Total payments	-	-	-	13,173	-	638	-	225	14,077	28,113	12,951
Net receipts / (payments)	150	2,500	300	6,819	2,500	362	732	-	(14,077)	(714)	7,220
Transfers to / (from) funds											
Surplus / (deficit) for year	150	2,500	300	6,819	2,500	362	732	-	(14,077)	(714)	7,220
Nature and purpose of funds											

APPENDIX 3



		Independent examiner's report on the accounts							v2	
Report to the trustees/members of	Charity name	KILSTURE FOREST COMMUNITY GROUP								
Registered charity number	SC050634									
On the accounts of the charity for the period	Period start date					Period end date				
	Day	Month	Year	to	Day	Month	Year			
	01	04	2025		31	03	2026			
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	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.									
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, and - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.									
Signed**:					Date: 15/09/2026					
Name:	Robwyn Cowper									
Relevant professional qualification(s) or body (if any):										
Address:	18 Princes Street Newton Stewart DG8 6EZ									

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