

Charity No. SC052988 (Scotland)
Company Registration No. SC783011 (Scotland)

**REWILDING KINKELL LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

REWILDING KINKELL LTD
ANNUAL REPORT AND UNAUDITED ACCOUNTS
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**REWILDING KINKELL LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025**

Trustees	Sonja POTJEWIJD Johanna WILLI Camilla FYFE Callum HALSTEAD Alasdair WORRELL
Company Number	SC783011 (Scotland)
Charity Number	SC052988 (Scotland)
Registered Office	Kinkell House Kinkell Farm St. Andrews KY16 8PN United Kingdom
Accountants	Tarpon Limited Piccadilly Business Centre Unit C Aldow Enterprise Park Blackett Street Manchester M12 6AE

REWILDING KINKELL LTD
(CHARITY NO: SC052988 SCOTLAND)
TRUSTEES' REPORT

The trustees present their report and accounts for the period ended 31 December 2025.

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

Our charitable purposes are:

1. The advancement of environmental protection and improvement by repairing, restoring and preserving ecosystems, for the benefit of the environment, biodiversity and local communities.
2. The advancement of education by promoting education knowledge, skills and understanding of rewilding, including of the processes, purposes and benefits of ecosystem restoration and preservation to beneficiaries.
3. The advancement of citizenship or community development through promoting an understanding of the social benefits of rewilding to the community, by engaging them in the rewilding process and developing community allotments and spaces, promoting knowledge and skills development in sustainability.

We have met these purposes by:

- Taking further actions to restore the natural environment on our 100-acre site
- Engaging volunteers and the general public in the project, especially through our Highland Cow Experiences and volunteer programmes
- Launching a new community steering group and delivering another successful Ceilidh for Nature

All these activities are protecting the environment, engaging local people in nature and educating people about the benefits of rewilding.

ACHIEVEMENTS AND PERFORMANCE

We have continued to care for our rewilded land, SSSI, trees, hedgerows, wildflower meadows, ponds and highland cows to help restore and preserve ecosystems through the following activities (many of which have also engaged and educated the local community in ecosystem restoration):

1. Volunteers checked the main woodland trees and hedgerows, fixed stakes and tubes, recorded any losses and removed grass where necessary to encourage tree growth.
2. We mowed the wildflower meadow and removed the cuttings to encourage greater predominance of wildflowers.
3. We continued to manage and handle a herd of highland cows which bring ecological benefits to the land and the SSSI by enhancing biodiversity.
4. We planted additional hedgerow to enhance connectivity with existing hedgerow and woodland.
5. We were awarded funding to conduct a study of the ecological opportunities on our land and neighbouring land so that we can look at the whole area holistically and in a way that connects the different landholdings and helps us work together.
6. We commissioned a consultant to carry out a hydrology report at Kinkell and recommend a number of actions to look at how we can bring more water onto the site to benefit wildlife.
7. We commissioned a consultant to design a number of native habitat starters to introduce missing species to the site.

We have advanced education through:

1. Encouraging volunteers to learn and track progress on the site through bird surveys and fixed-point photography.
2. We carried out Highland Cow Experiences multiple times every week, which engaged people in the rewilding project and provided an opportunity to educate them about the benefits of the cows to nature and about nature restoration in general.
3. We organised a green teen careers fair that gave local school children the opportunity to meet with environmental organisations and explore possible future green careers.
4. We delivered a nature activity day for a company which involved hedgerow planting, beekeeping experiences, highland cow experiences, hedgerow planting and amphibian hibernaculum creation.

We have advanced community development:

1. We organised a student running event that brought students out to the site and exposed them to the rewilding work that we are doing.
2. We organised a workshop for the community steering group to reach a consensus and plan of action on the different views of the best way forward for the community land. We commissioned a designer to move forward with creating a plan for a community forest.
3. We delivered the third Ceilidh for Nature which sold 175 tickets to the local community and included participation from 11 environmental organisations as well as a speech from Johnnie Balfour, a local regenerative farmer.

REWILDING KINKELL LTD

FINANCIAL REVIEW

The turnover for the period was £26,280 which was made up of circa £17,000 from highland cow experiences, £8,700 from the Ceilidh for Nature and £468 from donations.

Total spending came to £17,271 which mainly related to costs for looking after the cows and running the Highland Cow Experiences, including £3,000 on tour guides and cow handling, £1,900 on feed, licks, fencing, batteries, brush, terram, bank fees and the no fence collar system. The costs of putting on the Ceilidh for Nature during the year amounted to circa £4,600 including a £500 donation to the River Eden Restoration Project for the previous year's ceilidh. Additional costs relating to the ceilidh fell due after this accounting period. Other costs for the year included £3,300 to arrange the Green Teen event, £733 on a hydrology report, £476 to organise the community workshop and some minor administrative costs.

As a result, the operating profit for the charity during the period amounted to £9,009, which was retained by the charity in addition to last year's surplus leaving £19,666 in cash in the charity's bank account at the end of the period. After accounting for other assets (cattle handling equipment), depreciation, debtors, and creditors, the charity's total assets at the end of December 2025 were £19,759.

RESERVES POLICY

The directors have a policy in place to maintain a cash reserve of £2,000. The costs of managing the cows are expected to be covered by the Highland Cow Experiences and other ongoing costs are mainly related to income generating events. Therefore, the costs of running the charity are low. When making future plans, the aim to maintain a cash reserve of £2,000 should be more than sufficient to cover any unforeseen costs that may arise.

PLANS FOR THE FUTURE

The charity is continuing with its volunteer programme, which includes ongoing maintenance of trees, surveying, photography, social media engagement, volunteer days and running events.

It will also continue to carry out the grazing programme on the Kinkell site and the SSSI, aiming to expand the grazing to include additional areas all the way from St Andrews to Boarhills.

Highland Cow Experiences will be continued to engage the public and to raise funding for the charity.

We are planning the fourth Ceilidh for Nature with a focus on building nature networks and we hope to broaden and expand the event every year, allowing us to engage with an even larger audience.

The new community steering group has delivered a vision and a plan and we aim to complete the design and start the creation of a community forest in 2026.

Our nature network feasibility study has been commissioned with neighbouring landowners contacted, surveys planned for this summer and further engagement efforts expected throughout the year.

A new Rewilding Officer started in April 2026 to initially focus on fundraising with the aim of creating a full time role to further meet the charity's purposes.

Our long term vision remains the creation of a large, connected network of rewilded land in the area to the south-east of St Andrews with an enormous diversity of re-established wildlife that provides access to all members of the local community and attracts visitors internationally.

In the short term we aim to make space for a natural rewilded area with free-roaming grazing animals on the farmland and SSSI at Kinkell and neighbouring areas, creating a unique ecosystem and a significant increase in biodiversity that sequesters carbon, offers educational opportunities, furthers ecological knowledge and understanding about biodiversity and rewilding, promotes nature recovery, creates jobs and generates sustainable revenue, working with local businesses to create a greener, more circular economy.



Camilla FYFE
Director

Approved by the board on: 11 June 2026

REWILDING KINKELL LTD

INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustees on the Unaudited Financial Statements of Rewilding Kinkell Ltd

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 December 2025.

Respective responsibilities of Trustee and examiner

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 ("the Act").

The Charity's Trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act;
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. 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 seeking explanations from the Trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

The appointed independent examiner of the Charity:

Michael Rowe (CPFA)
Tarpon Limited

Piccadilly Business Centre
Unit C Aldow Enterprise Park
Blackett Street
Manchester
M12 6AE

11 June 2026

REWILDING KINKELL LTD
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Turnover	25,812	17,193
Direct costs	(12,878)	(5,013)
Gross surplus	<u>12,934</u>	<u>12,180</u>
Administrative expenses	(4,393)	(7,079)
Grant income	468	5,649
Operating surplus	<u>9,009</u>	<u>10,750</u>
Total surplus	<u>9,009</u>	<u>10,750</u>
Other adjustments	-	-
Surplus for the period	<u><u>9,009</u></u>	<u><u>10,750</u></u>

REWILDING KINKELL LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	343	673
Current assets			
Cash at bank and in hand		19,666	10,357
Creditors: amounts falling due within one year	5	(250)	(280)
Net current assets		<u>19,416</u>	<u>10,077</u>
Net assets		<u>19,759</u>	<u>10,750</u>
Funds			
Unrestricted funds		<u>19,759</u>	<u>10,750</u>
Total funds		<u><u>19,759</u></u>	<u><u>10,750</u></u>

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 11 June 2026 and were signed on its behalf by


Camilla FYFE
Director

Company Registration No. SC783011

REWILDING KINKELL LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory information

Rewilding Kinkell Ltd is a registered charity in Scotland with the charity number SC052988. The registered office is Kinkell House, Kinkell Farm, St. Andrews, KY16 8PN, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 January 2025	708
At 31 December 2025	708
Depreciation	
At 1 January 2025	35
Charge for the year	330
At 31 December 2025	365
Net book value	
At 31 December 2025	343
At 31 December 2024	673

5 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	250	280

6 Average number of employees

During the year the average number of employees was 0 (2024: 0).

REWILDING KINKELL LTD
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Turnover		
Income	25,812	17,193
Direct costs		
Purchases	5,335	1,328
Subcontractor costs	7,429	3,519
Other direct costs	114	166
	12,878	5,013
Gross surplus	12,934	12,180
Administrative expenses		
Travel and subsistence	-	4,640
Entertaining	-	1,070
Rent	684	-
Stationery and printing	-	96
Bank charges	135	-
Equipment expensed	140	-
Software	90	-
Depreciation	330	35
Bad debts	503	301
Donations	500	28
Sundry expenses	214	-
Accountancy fees	250	280
Consultancy fees	1,209	100
Advertising and PR	304	495
Other legal and professional	34	34
	4,393	7,079
Grant income		
Grant income	468	5,649
Operating surplus	9,009	10,750
Total surplus	9,009	10,750