

Tel: 01556 503877

Email: martyn@wheelergroves.co.uk

Wheeler Groves Ltd, Incorporated in Scotland

Reg SC507936

Company No: SC171277

South West Community Woodland Trust
(LIMITED BY GUARANTEE)

SCOTTISH CHARITY NO: SC025438

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

**South West Community Woodlands Trust
(LIMITED BY GUARANTEE)**

DIRECTORS' REPORT FOR THE YEAR ENDED THE 31 JANUARY 2026

The directors, who are directors for the purposes of the Companies act, present their report and the financial statements of the charity for the year ended the 31 January 2026.

Legal Status

The company is limited by Guarantee. Each member's liability is limited to £1. The company is not liable to Corporation tax. The company was incorporated on 28th October 1996 and governed by Memorandum and Articles of Association prepared under the terms of Companies Acts 1985-1989.

The trust is recognised by Inland Revenue as a charity. The business of the company is managed by a board of Trustees who are appointed from time to time in accordance with the Articles of Association. The members of the board of Trustees are directors of the company.

Objectives

The objects of the company are to conserve, regenerate and promote the restoration of native woodlands in the geographical region of South West Scotland as an important part of Scotland's natural environment for the benefit of the public. Additionally it aims to reconnect people to the countryside and its biodiversity by directly involving them in woodland crafts and woodland management.

These aims will be developed and implemented through the active involvement of the Directors and other members by any and all of the powers available under the Memorandum of association.

Results

The results for the year and the charity's financial position at the end of the year are shown on page 4.

Review of Activities during the year 2025/26

Taliesin annual report 2025/26

Regular women's circle and men's circle meetings continued to be held monthly throughout the year.

The Trust held an Easter weekend from 18th to 20th April 2025, providing an opportunity for members, volunteers and visitors to come together and take part in activities at the site.

A maintenance weekend was held from 3rd to 5th October 2025, with work undertaken to help maintain and improve the site and its facilities.

Work has continued on designs and funding applications for the further renovation and replacement of buildings at the site. Plans are also being developed for the removal of an old building, with dates still to be confirmed.

There have also been discussions around a Forest School using the site for regular sessions, helping to encourage greater use of the woodland for outdoor learning and activities.

Further plans for the site and activities will continue to be developed during the coming year.

Coppicing at Potterland 2025

A good amount of volunteers continued to take part in coppicing work at Potterland over two weekends during the year.

As in the previous year, it was noticed that deer had gained access to the coppiced area and were eating the new shoots. Arrangements for fencing, or another suitable method of protecting the new growth from deer, will be explored and put in place during the following year.

Meanwhile the Taliesin coppice group continues to carry out regular work throughout the area, helping with the ongoing management and maintenance of the woodland.

Orchard Project News 2025-2026

The Crab Apple Project seems to be doing really well.

Jules has continued to give talks and hold regular meet-ups throughout Dumfries and Galloway, explaining the project and encouraging other communities to become involved.

Work has also begun to look more closely at the genetics linked with our local trees and apples, and how this information can help us better understand and conserve them. This work will help lead into projects during the following year.

Further information about the Crab Apple Project and its ongoing activities is available on our website, which is regularly updated with news and developments.

The Directors (Board of Trustees)

The directors who served the charity during the period were as follows:

Trevor Leat	John William Allison	Phil Daube
Aaron Gauld	Jenny Stevenson	Douglas MacArthur
Marion MacArthur	Lorraine Lshaki	

Responsibilities of directors

Company Law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

For the twelve months ended 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities: the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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.

South West Community Woodlands Trust
(LIMITED BY GUARANTEE)

Independent Examiner's report to Directors of
The South West Community Woodlands Trust

Report to the Trustees of The South West Community Woodlands Trust on the accounts for the year ended 31 January 2026.

The charity's trustees are responsible for the preparation of the accounts in accordance with the term of the Charities and Trustees Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) 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.

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.

In the course of my examination, no matter has come to my attention

1. 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

2. To which, my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Martyn Wheeler FCCA
Signed in an honorary basis
17 b King Street
Castle Douglas
DG7 1AA

Date

30th Sept 2026.

South West Community Woodlands Trust
(LIMITED BY GUARANTEE)

DIRECTORS' REPORT FOR THE YEAR ENDED THE 31 JANUARY 2025 (Continued)

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statement comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The director's report has been prepared in accordance with the special provisions of Part V11 of the Companies Act relating to Small companies.

Registered Office: Plunton House
Borgue
Kirkcudbright
DG6 4SP

Date

Signed by order of the directors

Company Secretary

South West Community Woodlands Trust
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 JANUARY 2026

	Note	Year ended 31 January 2026 £	Year ended 31 January 2025 £
Incoming Resources			
Subscriptions		585	375
Donations		220	300
Grants		1,000	17,200
Charitable Activities		2,675	3,657
		-----	-----
		4,480	21,532
		=====	=====
Charitable Expenditure			
Cost of activities in furtherance of			
Charitable objectives	2	3,279	5,371
Management & Administration	3	360	360
		-----	-----
Total Charitable expenditure		3,639	5,731
		-----	-----
Net movement in funds for the Period		841	15,801
Total Funds at the start of the Year		54,289	38,488
		-----	-----
Total funds at the end of the year		55,130	54,289
		-----	-----
BALANCE SHEET as at 31 JANUARY 2025			
		2026	2025
		£	£
Fixed Assets			
Land		24,000	24,000
Current Assets			
Bank Balance		31,490	30,649
		-----	-----
Current Liability		55,490	54,649
Creditors		360	360
		-----	-----
Funds		55,130	54,289
		-----	-----
Funds			
Unrestricted Funds		55,130	54,289
		=====	=====

For the twelve months ended 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
Director's responsibilities; the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
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.

Amey Turner

28th September 2026

South West Community Woodlands Trust
(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED THE 31 JANUARY 2026

1. Accounting policies

- (a) **Accounting convention**
The financial statements have been prepared under the historic cost convention and are in accordance with applicable accounting standards, the Charities Accounts (Scotland) Regulations 1992 and Accounting and Reporting by Charities: Statement of recommended Practise.
- (b) **Basis of incarnation**
The company is incorporated as a company limited by guarantee without share capital.
- (c) **Donations**
Donations are included in the year in which they are received.
- (d) **Expenditure**
All expenditure is included on a cash basis.

2. Cost of activities in furtherance of charitable objectives

	2026	2025
	£	£
Course expenses, materials and insurance	3,279	5,371
	-----	-----
	3,279	5,371
	-----	-----

3. Management and administration

	2026	2025
	£	£
Subscriptions	0	0
Postage & Printing	0	0
Professional Fees	360	360
	-----	-----
	360	360
	=====	=====

4. Directors remuneration

Directors are not remunerated