Annual Report & Accounts 2025/2026

Teen Ranch Scotland Annual Report & Accounts 2025/2026

Trustees
Mr A A McCulloch
Mr N Taylor
Mrs K Wallace
Mr S Hamilton
Mrs K Merchant

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Ballindean House
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Charity Registration Number
SC017059

Independent Examiner
Jamie Fitzpatrick CA
Advanced Accounting (Scotland) Limited
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CONTENTS

	Page(s)
Trustees' Report	4-6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11-17

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 January 2026. The financial statements are presented in pounds sterling and rounded to the nearest £1.

Structure, governance and management

Nature of governing document
The founding document of the Charity is its Constitution and Statement of Faith. The objectives of the Charity are set out in its Constitution.

Organisational structure
In the year ended 31 January 2026, Teen Ranch, through activities such as horse riding, canoeing, bikes and many other outdoor activities, its Timeouts (Christian talks) and Morning Devotions (Christian teaching), has fulfilled its objectives as set out in the Constitution.

The Trustees are appointed to uphold the constitution of Teen Ranch and oversee the running and management of Teen Ranch and is responsible for staff appointments and dismissals. The Trustees also responsible for ensuring that the statement of faith is upheld and that regular teaching to staff and campers is consistent with the statement of faith.

The Trustees who served during the year were:

Mr A A McCulloch
Mr N Taylor
Mrs K Wallace
Mr S Hamilton
Mrs K Merchant

There are currently 5 Trustees each of whom have signed in agreement with the statement of faith. Due to the nature of our work, the Trustees are Christians and are people who have been involved with the work over a number of years.

Further appointments are not regular and can only be made on agreement with the statement of faith and will only be made if current Trustees resign or if adding a Trustee would be deemed beneficial. Only people with extensive knowledge of Teen Ranch and its aims and objectives and how these are achieved, would be considered.

Since its existence, Teen Ranch Scotland has set up other similar camps in other countries. This project has been called TREE – Teen Ranch Expanding Everywhere. This has seen camps developed in France, Romania, Poland, Kenya, Nepal, Malawi and Zambia. Teen Ranch France is independent, and there is little involvement in Teen Ranch Romania.

The aims of these camps are the same as Teen Ranch Scotland where we aim to provide activity holidays in a Christian atmosphere with the Christian message shared with all groups and individuals who come.

All of TREE developments rely on fundraising and other donations for the existence of its work. Teen Ranch Scotland aims to support the work of TREE. If it is deemed appropriate, other charitable donations may be made to these works by Teen Ranch Scotland. The work of TREE is supported by the Trustees.

Major risks and management of those risks
The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims
The aims of Teen Ranch Scotland are:

- The advancement of the Christian Faith by the provision of holiday and recreational facilities primarily for teenagers and young people in either groups or as individuals in a suitable Christian atmosphere and by the organisation of appropriate sporting and recreational facilities both within any property owned by Teen Ranch and elsewhere. The main activities are Horse Riding, Canoeing, Air Rifle Shooting, Archery, BMX Bikes, and Clydesdale Horse and Cart Rides.

- To promote and assist in the holistic development of campers, including that of Christian character and leadership through a well-balanced programme.

- The upholding of the Statement of Faith

- To transmit and communicate the Gospel of the Lord Jesus Christ

These aims as set out in our Constitution will be upheld this year as we seek to provide many groups with the opportunity to come to Teen Ranch as possible.

To maximise these opportunities, we will promote the work of Teen Ranch through printed or published information and through public meetings where information about the work of Teen Ranch Scotland and TREE is outlined.

The work of Teen Ranch can continue as we receive donations, subscriptions, legacies and gifts of all kinds for the promotion of our objectives. Applications may also be made to Trusts and grant providing organisations for financial aid.

The team of dedicated full-time workers living as part of an intended community are supported by volunteer workers. These workers are accepted from the age of 15 and will undertake whatever rostered jobs are required for the running of each camp. Volunteers work weekends, week and mid-week camps for a day or days at a time. Roles are given based on ability for all duties required for the running of the camps.

Objectives, strategies and activities
During the year ended 31 January 2026, the Charity continued its support of TREE.

Achievements and performance

The aims and objectives of Teen Ranch Scotland were met in the provision of activity holidays in a Christian atmosphere. Every group who came to Teen Ranch heard the Gospel message of the Lord Jesus Christ. Each of these groups undertook a variety of activities with a frequency according to the length of their stay.

We have again continued to benefit from volunteers, providing them with opportunity for self-development. Various staff have attended professional development training courses over the year.

Financial review
Camp income has remained consistent with the prior year.

Donations received have fallen from the prior year and the Charity continues to be dependent upon the support of churches, Trusts and individual giving. The financial transactions and the year end financial position support the Trustees' opinion that the Charity is in a strong position to continue its operations and plans for the foreseeable future.

Reserves
Teen ranch, in striving to spread the Word of God as widely as possible, aim to make camps as affordable as possible. As a result, the income from camps only covers the basic costs of running them. The additional overhead costs of Teen ranch are largely met by the generosity of individual doners, organisations and Trusts. As generous as these donations are, many of them are not predictable and, in line with Teen ranch's Biblical beliefs, led by the Spirit of God.

Therefore, as a work of Christian faith, Teen ranch have decided not to maintain a fixed cash reserve. Teen ranch believe that setting aside such a cash reserve would significantly inhibit the progress of the work.

Plans for future periods

Aims and key objectives for future periods
Teen Ranch Scotland continues to improve and maintain the Christian outdoor activity centre. We continue to believe and see that we have a positive input into the lives of many children in Scotland.

We will continue to try and help the children of the world through the work of TREE.

The Trustees are satisfied that we are fulfilling our purposes and objectives.

The annual report was approved by the Trustees of the Charity and signed on its behalf by:

Niel Taylor 29/10/2026
……..
Mr N Taylor
Trustee

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees are required by the law applicable to charities in Scotland to prepare financial statements for each financial year which give a true and fair view of the Charity's state of affairs and its incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Constitution. They are responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Independent Examiner's Report to the Trustees of Teen Ranch Scotland

I report on the accounts of the Charity for the year ended 31 January 2026 which are set out on pages 9 to 17.

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) 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 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 Report
My examination was 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 seeking explanations from you as 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 connection with 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 8 of the 2006 Regulations

Have not been met; or

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

Jamie Fitzpatrick 29/10/2026

……..
Jamie Fitzpatrick CA
Advanced Accounting (Scotland) Limited
60 Falkirk Road
Larbert
FK5 3AH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR TO 31 JANUARY 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	2025 £
Income and endowments from:					
Donations, legacies and grants	**2**	**146,912**	**24,959**	**171,871**	223,792
Charitable activities	**3**	**296,635**	**-**	**296,635**	296,262
Other income from trading activities	**4**	**20,851**	**-**	**20,851**	24,297
Total income		**464,398**	**24,959**	**489,357**	544,351
Expenditure on:					
Raising funds	**5**	**(25,154)**	**-**	**(25,154)**	(21,619)
Charitable activities	**6**	**(417,967)**	**(24,959)**	**(442,926)**	(448,963)
Total expenditure		**(443,121)**	**(24,959)**	**(468,080)**	(470,582)
Net movement in funds		**21,277**	**-**	**21,277**	73,769
Reconciliation of funds					
Total funds brought forward		**641,375**	**-**	**641,375**	567,606
Total funds carried forward	**16**	**662,652**	**-**	**662,652**	641,375

BALANCE SHEET

AS AT 31 JANUARY 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	**12**	**790,780**	796,819
Current assets			
Debtors	**13**	**17,022**	20,793
Stock		**9,493**	-
Cash at bank and in hand		**7,056**	2,986
Total current assets		**33,571**	23,779
Creditors: amounts falling due within one year			
Trade and other payables	**14**	**(93,792)**	(89,674)
Net current liabilities		**(60,221)**	(65,895)
Total assets less current liabilities		**730,559**	730,924
Creditors: amounts falling due after more than one year	**15**	**(67,907)**	(89,549)
Net assets		**662,652**	641,375
Funds			
Unrestricted funds	**16**	**662,652**	641,375
Total funds		**662,652**	641,375

The financial statements on pages 9 to 17 were approved by the Trustees, and authorised for issue and signed on their behalf by:

Niel Taylor 29/10/2026

……..

Mr N Taylor

Trustee

NOTES RELATING TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

Statement of compliance
The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of preparation
Teen Ranch Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated.

The financial statements are presented in pounds sterling and rounded to the nearest £1.

Going concern
The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies
Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be easily measured.

Charitable activities
Income from charitable activities is recognised as the related goods and services are provided and where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income from charitable activities includes income received under contract and grant funding to specific service conditions.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds
The costs incurred in attracting voluntary income, the management of investments, and trading activities are attributable to raising funds.

Charitable activities
Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. For example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
Costs attributable to the Charity's compliance with constitutional and statutory requirements are included in governance costs. These include cost and expenses for accountancy, strategic management and Trustee meetings.

Taxation
The Charity is exempt from tax on its charitable activities.

Leases
Leases are classed as finance leases where the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases. Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the value of lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to the income statement so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Tangible fixed assets
All expenditure on additions, improvements and replacements is capitalised. Expenditure on repairs and renewals is charged to the income statement as it arises.

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	***Depreciation method and rate***
Property improvements	4% straight line
Plant & machinery	20% reducing balance
Fixtures and fittings	25% straight line

Stock
Stocks are stated at the lower of cost and realisable value With proper provision being made for obsolete and slow-moving stock. Cost comprises the invoiced price of goods and materials purchased on a first in first out basis. Donated good for resale are not valued and are held at nil value.

Trade Creditors
Obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers are recognised within trade creditors. Amounts are classed as current where there is no conditional right to defer settlement beyond twelve months after the reporting date.

Funds
Unrestricted funds are general funds available for use at the Trustees' discretion in furtherance of the objectives of the Charity. Funds held on specific trusts under charity law are classed as restricted funds. The specific trusts may be declared by the donor when making the gift or may result from the terms of an appeal for funds. Designated funds are unrestricted and set aside for specific purposes at the discretion of the Trustees.

2 DONATIONS, LEGACIES AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	2025 £
Grants	**1,500**	**10,000**	**11,500**	30,000
Donations and legacies	**145,412**	**14,959**	**160,371**	193,792
	146,912	**24,959**	**171,871**	223,792

Grants received in the year were £10,000 from the Gannochy Trust and £1,500 from Wilson Distributors Charitable Trust. In 2025, £980 of donations and legacies received were restricted.

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Total 2026 £	2025 £
Camp income	**280,067**	**280,067**	280,498
Fundraising income	**16,568**	**16,568**	15,764
	296,635	**296,635**	296,262

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total 2026 £	2025 £
Merchandise and snack bar sales	**16,791**	**16,791**	19,876
Other income	**4,060**	**4,060**	4,421
	20,851	**20,851**	24,297

Other income includes rent received and amounts received for horse riding lessons.

5 EXPENDITURE ON RAISING FUNDS

Cost of trading activities

	Unrestricted funds £	Total 2026 £	2025 £
Other direct costs of activities for generating funds	**25,154**	**25,154**	21,619
	25,154	**25,154**	21,619

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Activity undertaken directly (unrestricted) £	Activity undertaken directly (restricted) £	Activity support costs (unrestricted) £	Total 2026 £	2025 £
Teen Ranch Scotland	**353,917**	**10,000**	**35,782**	**399,699**	366,307
Teen Ranch Expanding Everywhere	**28,268**	**14,959**	**-**	**43,227**	82,656
	382,185	**24,959**	**35,782**	**442,926**	448,963

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Charitable activities expenditure

	Unrestricted funds £	Total 2026 £	2025 £
Employment costs	**24,333**	**24,333**	21,607
Printing, postage, stationery & advertising	**1,036**	**1,036**	1,791
Independent examiner's fee	**-**	**-**	720
Bank interest and charges	**12,371**	**12,371**	11,664
	37,740	**37,740**	35,782

Basis of allocation

Reference	Method of allocation
Employment costs	Direct
Printing, postage and stationery	Direct
Independent examiner's fee	Direct
Bank interest and charges	Direct

8 NET INCOMING RESOUCRES

Net incoming resources for the year include:

	2026 £	2025 £
Depreciation of fixed assets	**13,676**	14,319

9 TRUSTEE REMUNERATION AND EXPENSES

	2026 £	2025 £
Remuneration - Mr R L Ockenden	**-**	2,229
Remuneration - Mrs J A Ockenden	**-**	2,229

No expenses were reimbursed during the year.

10 STAFF COSTS

The aggregate payroll costs were as follows:

	2026 £	2025 £
Wages and salaries	**121,667**	108,035

No employee received emoluments of more than £60,000 during the year. Amounts paid to key management personnel are included in note 9.

The average number of employees during the year was 22 (2025: 19).

11 INDEPENDENT EXAMINER'S FEE

	2026	2025
	£	£
Examination of the financial statements	**-**	720

12 TANGIBLE FIXED ASSETS

	Land and buildings	**Property improvements**	**Horses**	**Plant and machinery**	**Total**
	£	**£**	**£**	**£**	**£**
Cost					
At 1 February 2025	684,861	106,059	46,800	210,747	1,048,467
Additions	**-**	**1,970**	**-**	**8,467**	**10,437**
Disposal	**-**	**-**	**(800)**	**(2,500)**	**(3,300)**
At 31 January 2026	**684,861**	**108,029**	**46,000**	**216,714**	**1,055,604**
Depreciation					
At 1 February 2025	65,015	16,196	-	170,437	251,648
Charge for year	**-**	**4,321**	**-**	**9,355**	**13,676**
On disposal	**-**	**-**	**-**	**(500)**	**(500)**
At 31 January 2026	**65,015**	**20,517**	**-**	**179,292**	**264,824**
Net book value					
At 31 January 2026	**619,846**	**87,512**	**46,000**	**37,422**	**790,780**

The net carrying value of tangible fixed assets includes the following in respect of assets held under finance leases or hire purchase contracts:

	2026	2025
	£	£
Plant and machinery	**5,655**	7,069
Depreciation charge for the year in respect of leased assets	**1,414**	1,767

13 DEBTORS

	2026	2025
	£	£
Prepayments	**12,860**	17,446
Other debtors	**4,162**	3,347
	17,022	20,793

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Bank loans	**27,823**	28,400
Trade creditors	**20,274**	17,122
Hire purchase and finance leases	**2,567**	2,562
Other creditors	**12,325**	10,785
Accruals and deferred income	**30,803**	30,805
	93,792	89,674

The aggregate amount of secured liabilities due within one year is £30,390 (2025: £30,962).

15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026	2025
	£	£
Bank loans	**66,623**	85,842
Hire purchase and finance leases	**1,284**	3,707
	67,907	89,549

The aggregate amount of secured liabilities after more than one year is £67,907 (2025: £89,549). Bank borrowings are secured by a standard security over the freehold property. Obligations under finance leases and hire purchase contracts are secured over the assets to which they relate.

Bank loan instalments are split between 2 and 5 years totalling £66,623 (2025: £85,842) and beyond 5 years of £Nil (2025: £ Nil). Hire purchase instalments are all due within 2 and 5 years.

16 FUNDS

	Unrestricted funds £	Total funds £
Tangible fixed assets	**790,780**	**790,780**
Current assets	**33,571**	**33,571**
Creditors falling due within one year	**(93,792)**	**(93,792)**
Creditors more than one year	**(67,907)**	**(67,907)**
	662,652	**662,652**

	Balance at 1 February 2025 £	Incoming resources £	Resource expended £	Tr'fers £	Balance at 31 January 2026 £
Unrestricted funds					
General funds	641,375	**464,398**	**(443,121)**	**-**	**662,652**
Restricted					
TREE	-	**14,959**	**(14,959)**	**-**	**-**
Gannochy Trust	-	**10,000**	**(10,000)**	**-**	**-**
Total funds	641,375	**489,357**	**(468,080)**	**-**	**662,652**

	Balance at 1 February 2024 £	Incoming resources £	Resource expended £	Tr'fers £	Balance at 31 January 2025 £
Unrestricted funds					
General					
General funds	567,606	543,371	(469,602)	-	641,375
Restricted funds					
TREE	-	980	(980)	-	-
Total funds	567,606	544,351	(470,582)	-	641,375

The TREE fund represents the income and expenditure of the Charity developing into other countries in Europe.
The Gannochy Trust fund represents amounts advanced for the replacement of decking and Jetty at the Loch.

17 RELATED PARTY TRANSACTIONS

Mr R L Ockenden and Mrs J A Ockenden were Trustees in the prior year and were provided with rent-free accommodation, along with other staff employed by the Charity. The monetary value of this benefit to Mr R L Ockenden and J A Ockenden was estimated at £2,167 in 2025.

During the year, donations received from Trustees amounted to £23,195 (2025: £26,540).

TRS 2026 Accounts

Final Audit Report 2026-10-29

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