

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2025
for
Wiston Lodge

Farries, Kirk & McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Wiston Lodge

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for the Year Ended 31st March 2025

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Report of the Trustees
for the Year Ended 31st March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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).

Wiston Lodge provides a beautiful residential centre catering for many different groups but with the main emphasis on working with young people to encourage their physical, mental and spiritual development, especially those with additional support needs. It helps all who visit and enjoy and respect the environment as well as lead them into positive pathways regarding emotional development, employability options and preparing to take up their role in society..

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company was established in 2007 initially to provide a residential experience in a safe rural environment offering people, especially the young and those who are vulnerable or at risk, the time and space to learn and grow, be challenged, and have fun, make friends, as well as memories.

Our mission is to empower individuals through transformative outdoor experiences. We believe in the inherent value of outdoor education in fostering personal growth, environmental stewardship, and community engagement.

To do this we:

- > Deliver tailored learning programmes to children and young people, vulnerable adults, and to the staff of the organisations' that support them.
- > Work with our surrounding community to support, sustain and build a brighter future for our local area.
- > Offer our hospitality, recreational facilities and training to groups who support our charitable purpose.

The core programmes we run to support our mission are:

- > Adventure activities
- > Nature connections (Bushcraft, forest skills)
- > Music and Art
- > Renewable Energy Education

Our qualified and experienced team provide tailored programmes that promote Personal, Social and Emotional Development (PSED) for participants. Individuals develop core skills, like problem solving, communication, teamwork and adaptability, as well as promoting physical activity, improved wellbeing, confidence and resilience.

Public benefit

The charity is a public benefit entity as defined by the Charities SORP FRS 102.

ACHIEVEMENTS AND PERFORMANCE

Review of the Year

The year to March 2025 has been one of consolidation and exploration. Wiston Lodge has continued to deliver educational and nature-based development programmes, through residential visits, day sessions, core partnerships and community events.

Partners and referrer agencies included primary and secondary schools as well as youth groups, increasing our youth engagement. Sometimes this included specialist and targeted agencies that support those most disengaged from mainstream learning, life and employment. As always, strong partnerships and strategic links are fundamental to the joined-up approach Wiston Lodge continues to take.

In addition, Wiston Lodge provides direct services to individuals, local groups and communities, including school holiday programmes, after school clubs, volunteer skills training, supported employment and workplace wellness. We evaluate our services and measure impact through case studies, feedback and surveys.

Report of the Trustees
for the Year Ended 31st March 2025

ACHIEVEMENTS AND PERFORMANCE

Wiston Lodge continues to work on building its capacity, investing in its infrastructure and placing people and communities at the centre of its activity. Studies have shown that being in nature has a positive effect on all of us, our physical and mental health. We place relationships and quality youth work approaches at the heart of our delivery, with experienced practitioners being able to engage everyone, regardless of their needs, ensuring our work is not only fun and challenging, but also inclusive and accessible.

Wiston Lodge generates income from our social enterprise, with a diverse client base ranging from schools and uniform groups to singers and music groups as well as foragers and those with environmental interests. We also rely on grants from trusts and foundations, private donations and public sector grant opportunities. Wiston Lodge thanks all our external funders including individual donors and grant funders such as National Lottery Young Start and its support for the Path of the Little People.

Looking forward after a year of consolidation, the Board is delighted by the appointment of our new Chief Executive, David Murdoch, to lead the organisation to further success. The Scottish Parliament passed the Schools (Residential Outdoor Education) (Scotland) Bill in December 2025 which will see all pupils benefit from our core work in outdoor education.

We are grateful for the award of a sustainability grant of £150,000 from South Lanarkshire Renewable Energy Fund. Taken with a further grant from Lanarkshire CLLD of £40,000 for broad feasibility studies, a new Strategic Plan will seek to diversify revenue streams and ensure sustainability going forward and create new opportunities for Wiston Lodge.

FINANCIAL REVIEW

Financial position

There are currently unrestricted funds of £1,889,118 (2024 - £1,950,832) and restricted funds of £107,371 (2024 - £127,401) available at the year end. Total funds at the year end equate to £1,996,489 (2024 - £2,078,233). Of the total funds, £50,241 (2024 - £42,477) is held in cash.

Net expenditure for the year amounted to £81,744 (2024 - £2,644), comprising unrestricted funds of £61,714 (2024 - £149,505) and restricted funds of £20,030 (2024 - (£146,841)).

Reserves policy

The general fund represents the unrestricted funds arising from the past operating results. The Board has established a policy whereby the unrestricted funds not invested in tangible fixed assets held by the charity should be equal to two months of resources expended. At this level the Board feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The charity continues to assess the need for this level of reserves in the current financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up the members are required to contribute an amount not exceeding £1 each.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Directors are appointed at the Annual General Meeting.

The directors who served during the year are set out on the beginning of the trustees' report.

Induction and training of new trustees

The directors keep the necessary skill requirements of Board Members under review. If there are vacancies for board members, individuals are approached to offer themselves for appointment to the Board at the Annual General Meeting, when nominations are solicited.

The overall duty of each director is to ensure that the company operates in a manner which enables it to fulfil its objectives as efficiently as possible. They should:

- > ensure that the company complies with its founding Articles, charity law and other relevant legislation
- > contribute actively to the board's role in giving clear strategic advice to the company
- > setting overall policy, defining goals, setting targets and evaluation performance
- > safeguard the good name and values of the company
- > ensure the company's financial stability
- > appoint the Chief Executive and monitor their performance

Wiston Lodge

Report of the Trustees
for the Year Ended 31st March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk policy

The directors have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to mitigate those risks, including: the establishment of a system of procedures for authorisation of all transactions and projects, an annual review of the risks which the charity may face and the implementation of action designed to minimise any potential impact on the charity should any risks materialise.

We thank our dedicated board, staff team, freelancers and volunteers for all their fantastic efforts and commitment far beyond what we can afford to reward them for; the Board for trying to navigate the difficult balance between our finances and the need for our front line work; our funders for making it all possible; and everyone who got involved and made Wiston Lodge, a magical and memorable "Place to Grow".

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC315652 (Scotland)

Registered Charity number

SC037778

Registered office

Wiston Lodge
Millrigg Road
Wiston
ML12 6HT

Trustees

M Beresford (resigned 30.1.25)
A K Burgauer Chairperson
J R Moffat
J C O Russell (resigned 18.6.25)
G Sutherland
J Robison
I Edwards
P Allan (appointed 1.2.25) (resigned 2.7.25)

Independent Examiner

Farries, Kirk & McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Chairperson

A K Burgauer until August 2024
J C O Russell from October 2024 until June 2025
A K Burgauer since June 2025

Chief Executive

David Murdoch from April 2025

Approved by order of the board of trustees on 18th December 2025 and signed on its behalf by:



A K Burgauer - Trustee

Independent Examiner's Report to the Trustees of
Wiston Lodge

I report on the accounts for the year ended 31st March 2025 set out on pages five to fifteen.

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 (as amended). 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 the 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

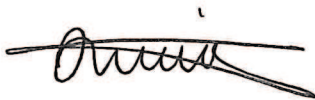
In connection with my examination, no matter has come to my attention :

(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 to comply with Regulation 8 of the 2006 Accounts 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.



David R Mitchell, MA, CA
The Institute of Chartered Accountants of Scotland

Farries, Kirk & McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

18th December 2025

Wiston Lodge

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2025

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,580	96,398	99,978	252,912
Charitable activities					
Residential activities		339,275	-	339,275	389,599
Investment income	2	932	-	932	733
Other income	3	27,904	-	27,904	28,073
Total		<u>371,691</u>	<u>96,398</u>	<u>468,089</u>	<u>671,317</u>
EXPENDITURE ON					
Charitable activities					
Residential activities		429,405	116,428	545,833	665,981
Governance costs		4,000	-	4,000	8,000
Total		<u>433,405</u>	<u>116,428</u>	<u>549,833</u>	<u>673,981</u>
NET INCOME/(EXPENDITURE)		(61,714)	(20,030)	(81,744)	(2,664)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,950,832	127,401	2,078,233	2,080,897
TOTAL FUNDS CARRIED FORWARD		<u>1,889,118</u>	<u>107,371</u>	<u>1,996,489</u>	<u>2,078,233</u>

The notes form part of these financial statements

Wiston Lodge

Balance Sheet
31st March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	2,254,995	-	2,254,995	2,284,993
CURRENT ASSETS					
Debtors	9	12,750	41,589	54,339	172,824
Cash at bank and in hand		200	65,782	65,982	57,428
		<u>12,950</u>	<u>107,371</u>	<u>120,321</u>	<u>230,252</u>
CREDITORS					
Amounts falling due within one year	10	(215,576)	-	(215,576)	(240,762)
NET CURRENT ASSETS		<u>(202,626)</u>	<u>107,371</u>	<u>(95,255)</u>	<u>(10,510)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		2,052,369	107,371	2,159,740	2,274,483
CREDITORS					
Amounts falling due after more than one year	11	(163,251)	-	(163,251)	(196,250)
NET ASSETS		<u>1,889,118</u>	<u>107,371</u>	<u>1,996,489</u>	<u>2,078,233</u>
FUNDS	14				
Unrestricted funds				1,889,118	1,950,832
Restricted funds				107,371	127,401
TOTAL FUNDS				<u>1,996,489</u>	<u>2,078,233</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

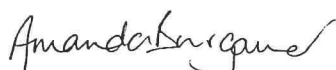
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18th December 2025 and were signed on its behalf by:



A K Burgauer - Trustee

Notes to the Financial Statements
for the Year Ended 31st March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

- All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned
- Incoming resources from grants, where related to performance and specific deliverable, are accounted for as the charity earns the right to consideration by its performance

Expenditure

- All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category
- Costs of generating funds comprise the costs associated with attracting voluntary income
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them
- Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity and include the audit fees and costs linked to the strategic management of the charity
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor area, staff time.
- Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounts for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

Allocation and apportionment of costs

The company's operating expenses are financed from general unrestricted funds. Costs relating to restricted funding activities are allocated to those activities when incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 1% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 20% on cost and 5% on cost
Activity construction	- 10% on cost

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

1. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are presented as non current liabilities.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transactions costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Provisions and contingencies

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	932	733
	<u>932</u>	<u>733</u>

3. OTHER INCOME

	2025	2024
	£	£
Rents received	4,400	4,200
RHI income	23,504	23,873
	<u>27,904</u>	<u>28,073</u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	-	4,000
Auditors' remuneration for non audit work	-	4,000
Depreciation - owned assets	29,998	31,162
Other operating leases	-	1,200
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	11	17
Employees	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	58,285	194,627	252,912
Charitable activities			
Residential activities	389,599	-	389,599
Investment income	733	-	733
Other income	28,073	-	28,073
Total	<u>476,690</u>	<u>194,627</u>	<u>671,317</u>
EXPENDITURE ON			
Charitable activities			
Residential activities	618,195	47,786	665,981
Governance costs	8,000	-	8,000
Total	<u>626,195</u>	<u>47,786</u>	<u>673,981</u>
NET INCOME/(EXPENDITURE)	(149,505)	146,841	(2,664)
Transfers between funds	132,760	(132,760)	-
Net movement in funds	(16,745)	14,081	(2,664)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,967,577	113,320	2,080,897

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,950,832</u>	<u>127,401</u>	<u>2,078,233</u>

8. **TANGIBLE FIXED ASSETS**

	Land £	Buildings £	Improvements to property £
COST OR VALUATION			
At 1st April 2024 and 31st March 2025	<u>988,310</u>	<u>916,979</u>	<u>264,006</u>
DEPRECIATION			
At 1st April 2024	-	-	13,681
Charge for year	-	-	12,725
At 31st March 2025	<u>-</u>	<u>-</u>	<u>26,406</u>
NET BOOK VALUE			
At 31st March 2025	<u>988,310</u>	<u>916,979</u>	<u>237,600</u>
At 31st March 2024	<u>988,310</u>	<u>916,979</u>	<u>250,325</u>

	Plant and machinery £	Activity construction £	Office equipment £	Totals £
COST OR VALUATION				
At 1st April 2024 and 31st March 2025	<u>272,084</u>	<u>22,416</u>	<u>17,083</u>	<u>2,480,878</u>
DEPRECIATION				
At 1st April 2024	157,421	15,696	9,087	195,885
Charge for year	13,333	2,240	1,700	29,998
At 31st March 2025	<u>170,754</u>	<u>17,936</u>	<u>10,787</u>	<u>225,883</u>
NET BOOK VALUE				
At 31st March 2025	<u>101,330</u>	<u>4,480</u>	<u>6,296</u>	<u>2,254,995</u>
At 31st March 2024	<u>114,663</u>	<u>6,720</u>	<u>7,996</u>	<u>2,284,993</u>

Cost or valuation at 31st March 2025 is represented by:

	Land £	Buildings £	Improvements to property £
Valuation in 2020	-	(75,028)	-
Cost	<u>988,310</u>	<u>992,007</u>	<u>264,006</u>
	<u>988,310</u>	<u>916,979</u>	<u>264,006</u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

8. TANGIBLE FIXED ASSETS - continued

	Plant and machinery £	Activity construction £	Office equipment £	Totals £
Valuation in 2020	-	-	-	(75,028)
Cost	272,084	22,416	17,083	2,555,906
	<u>272,084</u>	<u>22,416</u>	<u>17,083</u>	<u>2,480,878</u>

The land and buildings were valued on 24th November 2020 by Whyte and Barrie, Chartered Surveyors. The valuation was on an open market basis. The value of land and buildings at cost was £1,975,027.

9. DEBTORS

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	8,442	97,259
Other debtors	44,797	51,971
Prepayments	1,100	-
	<u>54,339</u>	<u>149,230</u>
Amounts falling due after more than one year:		
Other debtors	-	23,594
	<u>-</u>	<u>23,594</u>
Aggregate amounts	<u>54,339</u>	<u>172,824</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts (see note 12)	15,542	14,951
Other loans (see note 12)	89,925	24,566
Trade creditors	14,133	27,835
Social security and other taxes	6,904	5,773
VAT	16,669	36,238
Deferred income	50,431	100,968
Accrued expenses	21,972	30,431
	<u>215,576</u>	<u>240,762</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Other loans (see note 12)	<u>163,251</u>	<u>196,250</u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

12. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Bank overdrafts	15,542	14,951
Energy Savings Trust loan	6,314	14,666
RBS Bounceback loan	8,611	9,900
SIS loan	75,000	-
	<u>105,467</u>	<u>39,517</u>
Amounts falling between one and two years:		
JCO Russell loan	10,000	-
Energy Savings Trust loan	-	2,516
RBS Bounceback loan	10,572	10,800
SIS loan	-	75,000
	<u>20,572</u>	<u>88,316</u>
Amounts falling due between two and five years:		
JCO Russell loan	30,000	30,600
RBS Bounceback loan	2,679	7,934
	<u>32,679</u>	<u>38,534</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
JCO Russell loan	110,000	69,400

13. SECURED DEBTS

The following secured debts are included within creditors:

	2025 £	2024 £
Bank overdrafts	15,542	14,951
SIS loan	75,000	75,000
	<u>90,542</u>	<u>89,951</u>

The bank overdraft facility of £45,000 is secured upon one of the properties in the grounds of Wiston Lodge, known as Kennels Cottage, which has a valuation of £95,000.

SIS (Community Finance) Limited hold a Standard Security over the property at Wiston Lodge dated 28th June 2024 in respect of loan finance provided. The loan has been fully repaid post year end, in October 2025.

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	1,950,832	(61,714)	1,889,118
Restricted funds			
Pump House Trust	-	9,000	9,000
Young Start (The National Lottery Community Fund)	83,922	(29,701)	54,221
Roof Repair	20,596	11,500	32,096
Leach Family Charitable Trust	2,000	-	2,000
The Hobson Charity	1,000	-	1,000
VASLan	19,883	(19,883)	-
Garden Fund	-	5,197	5,197
The National Lottery Award for All	-	3,857	3,857
	<u>127,401</u>	<u>(20,030)</u>	<u>107,371</u>
TOTAL FUNDS	<u>2,078,233</u>	<u>(81,744)</u>	<u>1,996,489</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	371,691	(433,405)	(61,714)
Restricted funds			
Pump House Trust	33,000	(24,000)	9,000
Young Start (The National Lottery Community Fund)	-	(29,701)	(29,701)
Roof Repair	11,500	-	11,500
VASLan	-	(19,883)	(19,883)
Renewable Energy Fund	20,000	(20,000)	-
Garden Fund	5,197	-	5,197
SLC Employability Schemes	6,844	(6,844)	-
The National Lottery Award for All	19,857	(16,000)	3,857
	<u>96,398</u>	<u>(116,428)</u>	<u>(20,030)</u>
TOTAL FUNDS	<u>468,089</u>	<u>(549,833)</u>	<u>(81,744)</u>

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,967,577	(149,505)	132,760	1,950,832
Restricted funds				
The R S Macdonald Charitable Trust	3,888	(3,888)	-	-
Young Start (The National Lottery Community Fund)	5,363	78,559	-	83,922
Roof Repair	10,596	10,000	-	20,596
SSE	52,229	-	(52,229)	-
Leach Family Charitable Trust	2,000	-	-	2,000
The Hobson Charity	1,000	-	-	1,000
UK Shared Prosperity Fund	38,244	42,287	(80,531)	-
VASLan	-	19,883	-	19,883
	<u>113,320</u>	<u>146,841</u>	<u>(132,760)</u>	<u>127,401</u>
TOTAL FUNDS	<u>2,080,897</u>	<u>(2,664)</u>	<u>-</u>	<u>2,078,233</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	476,690	(626,195)	(149,505)
Restricted funds			
The R S Macdonald Charitable Trust	-	(3,888)	(3,888)
Young Start (The National Lottery Community Fund)	98,526	(19,967)	78,559
Scottish Council for Voluntary Organisations	1,538	(1,538)	-
South Lanarkshire Council Salary Contributions	14,038	(14,038)	-
Roof Repair	10,000	-	10,000
D&G Council	3,600	(3,600)	-
UK Shared Prosperity Fund	42,287	-	42,287
Climate Grant	2,490	(2,490)	-
VASLan	19,883	-	19,883
Clydesdale Community Initiatives	1,470	(1,470)	-
Glencoe Trust	795	(795)	-
	<u>194,627</u>	<u>(47,786)</u>	<u>146,841</u>
TOTAL FUNDS	<u>671,317</u>	<u>(673,981)</u>	<u>(2,664)</u>

Restricted Funds

- The R S Macdonald Charitable Trust advanced monies to help fund salary costs of the Programme Development Coordinator.
- Young Start (The National Lottery Community Fund) funded a project co-ordinator post and other costs relating to the Path of the Little People project.
- The Scottish Council for Voluntary Organisations provided grant contributions towards wage costs. All funds received were utilised in the year.
- South Lanarkshire Council and Dumfries & Galloway Council provided funds to support youth programs, this included summer and easter programs.

Wiston Lodge

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

14. MOVEMENT IN FUNDS - continued

- The Leach Family Charitable Trust have provided funding to develop paths through degraded sections of the woodland and provide forestry equipment for the grounds team.
- UK Shared Prosperity Fund is a contribution to the cost of the renovation of the campsite toilets and showers.
- The Roof Repair Fund is for necessary repair work to the roof of the main Lodge.
- VASLan Fund is Employability Funding to recruit young people and local residents to a volunteer skills programme.
- The Climate Fund provided funding towards the Wiston Lodge Kitchen Garden.
- Renewable Energy Fund provided grant contributions towards wage costs. All funds received were utilised in the year.
- The Garden Fund is for garden repair costs.

15. RELATED PARTY DISCLOSURES

The trustees receive no remuneration for their services, nor did they claim any expenses during the period.

JCO Russell provided an interest free loan of £100,000 during the year to 31 March 2022. She has introduced a further £50,000 of loan funding during the year to 31 March 2025. This loan will be repaid by monthly instalments over an approximate 10 year period beginning in April 2026.

In addition, during the year under review, Wiston Lodge received grants of £33,000 from the Pumphouse Trust. Judy Russell is also a trustee of the Pumphouse Trust.

