



Loch Ken Trust

Report and Accounts

For the year ended 30 June 2025

Scottish Charity Number **SC050211**

## **Loch Ken Trust**

### **Trustees' Report and Accounts for the year ended 30 June 2025**

#### **Trustees**

| <b>Trustee</b>               | <b>Date acted (if not for whole year until 30 June 2025)</b> |
|------------------------------|--|
| Kate Adamson (Vice Chairman) |  |
| Mungo Bryson (Chairman)      |  |
| Graeme Dickie                |  |
| Lizanne Henderson            | Resigned 12 November 2024                                    |
| Edward Hex                   |  |
| James Ingall (Treasurer)     |  |
| Alistair Nelson              |  |
| John Nelson                  |  |
| Abi Mordin                   |  |
| Beata Kuckinski-Thomson      | Resigned 12 November 2024                                    |
| Suzy Rook                    |  |
|                              |  |
|                              |  |

#### **Contact Address**

Loch Ken Trust  
The Crannog  
Lochside Park  
Castle Douglas  
DG7 1EZ

#### **Recruitment and appointment of trustees**

The management committee are the charity's trustees. Membership of the management committee is open to all members. Members are invited to provide a written application to the board and will be considered based on the skills they can provide to further the charity's objectives. The maximum number of trustees is 12, and the minimum is 6.

Under the Constitution clause 69.1 one trustee is appointed by the owners of the Galloway Hydro Scheme, Drax Power Ltd.

#### **Governing document**

The charity is a two tier Scottish Charitable Incorporated Organisation (SCIO) covered by a written constitution. It was registered on 9 June 2020.

## **Charitable purposes**

To promote the natural, cultural and recreational assets of the Loch Ken area for the benefit of the public and to support sustainable local communities.

The objects as set out in the Constitution are: -

- the provision of recreational facilities and the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- the advancement of environmental protection or improvement
- the advancement of community development including rural regeneration

## **Activities & Achievements**

The Loch Ken Trust has continued to be embedded in the local communities, with our ranger service providing regular patrols and visibility and 'looking after Loch Ken'.

In the past year the Ranger Service has gone from strength to strength, continuing positive engagements with locals and visitors on and around Loch Ken. Over 350 patrol hours took place over the most recent season, (both on and around the Loch), along with delivering our education programme, habitat restoration, resilience support, youth water safety programme, our Family water safety day and community events throughout the year. We continue to report fortnightly to the National Visitor Management Sub Group, which reports directly to the Scottish Government. Our latest Visitor Management report showed the ranger service had 1152 positive engagements, extinguished 24 campfires and collected 46 large bags of litter throughout the season.

Although summer 2024 was quieter than 2023, we are still seeing high incident numbers of fly-tipping, littering and unattended campfires. The Ranger Service is now actively patrolling with Police Scotland and we hope this will increase responsible access.

In May we were able to take on a seasonal ranger thanks to further funding received from Nineveh Trust. We continue to check and maintain the biosecurity stations located around the Loch and raise awareness on biosecurity.

Last year saw the launch of our Loch Ken Volunteer scheme, and we have had an amazing response to this - it has been rewarding to see this grow and develop and many members of the community have got involved. We are grateful for all their help and support this year. Over the last year over 273 volunteer hours have been carried out which is transformative for the Ranger Service.

Our Education programme has continued to grow. We are currently in the midst of our 2025 programme. Last year 6 educational sessions with a focus on nature were held with 109 children attending from the following local schools and groups. The sessions delivered covered all aspects of Scottish Outdoor Access Code. Highlighting water safety has been a key part of our work. Our Youth Water Safety Programme continues to grow as we enter our third year, thanks to our funders Holywood Trust, Drax Group UK, Galloway Glens Legacy Fund and D&G Council Area Committee Funding. During 2024, 24 sessions were delivered to schools and organisations, furthering our commitment to ensuring no young person leaves school without hands-on water safety training. Over 250 young people have now received

this training and partnerships have been firmly established and further funding has led to expansion of the programme. Our partnership work has been used as a case study in the National Experiential learning guidance, published by Water Safety Scotland.

Loch Ken Trust and Galloway Activity Centre were selected to speak at the Royal Society for the Prevention of Accidents (Rospa) National conference in Birmingham on water safety education. The programme is delivering something unique to this area.

Building on our Building Resilience Capacity in Remote Rural Communities project, resilience has become a big area of work for the Ranger Service as we work with communities to support on resilience planning. We are currently working on a Climate Ready Glenkens pilot project funded by National Lottery Awards for All Community Fund, assisting rural communities with resilience planning for extreme weather events.

The Trust ceased to run the Boat Registration Scheme from 1<sup>st</sup> April 2025 due to safety concerns and increased multi-usage. There is now an aligned boat registration scheme on the loch agreed by stakeholders and we hope this will improve safety for everyone.

With our baseline ecosystem assessment, we are working with partners on habitat management projects. We currently monitor wetland birds in the WeBs Core counts and we have carried out wildlife surveys. We are particularly working on improving habitat around Loch Ken for the Willow Tit, a species which is declining in the UK. We are now in our second year of our three year contract for charitable services with Drax Group UK. This strategic partnership agreement has deliverables with Nature Positive, People Positive and Climate Positive themes. We are in the final year of our multi year award from Glenkens and District Community Fund which supports our ranger service. We have also received a funding award from People's Postcode Trust.

We would like to extend our thanks to all of our funders, without whom none of this work would be possible. We would also like to thank our communities for the continued support. We look forward to continuing to make progress towards our aim of supporting sustainable communities around Loch Ken.

### **Trustee remuneration and expenses**

The Trustees did not receive any remuneration during the period nor were any expenses reimbursed.

### **Volunteers**

The charity relies on a number of volunteers to help fulfil its aims and objectives; however a monetary value cannot be placed on the help they provide and as such no amount is included within the accounts.

We would like to thank all those who have helped this year.

## Financial Review and Reserves

There was an overall surplus for the year of £36,324. The balance in the Bank Account remaining at the year-end was £61,743. No commitments will be entered into that are not covered by cash reserves.

As the Boat Registration Service ceased during the year the balance on the general designated funds of £16,205 set aside to cover this have been transferred, in full, to the general funds. The balance carried forward on restricted funds amounts to £52,163. These funds are further explained in the notes to the accounts.

The independently examined Accounts are attached.

**Approved by the Trustees on 30/9/2025 and signed on their behalf**

A handwritten signature in black ink, appearing to read 'Mungo Bryson', is written over the printed name and title.

Mungo Bryson  
Chairman

## Statement of Receipts and Payments for the year ended 30 June 2025

|                                       | Unrestricted<br>Funds | Restricted<br>Funds | Year Ended<br>30/06/2025 | Period<br>Ended<br>30/06/2024 |
|---------------------------------------|-----------------------|---------------------|--------------------------|-------------------------------|
| <b>Receipts</b>                       | <b>£</b>              | <b>£</b>            | <b>£</b>                 | <b>£</b>                      |
| Boat Registration Fees                | 3,674                 | -                   | 3,674                    | 8,388                         |
| Grants (Note 3)                       | 48,302                | 86,067              | 134,369                  | 113,526                       |
| Donations (Note 4)                    | 1,178                 | 2,400               | 3,578                    | 93                            |
| <b>Total Receipts</b>                 | <b>53,154</b>         | <b>88,467</b>       | <b>141,621</b>           | <b>122,007</b>                |
| <b>Payments</b>                       |                       |                     |                          |                               |
| Ranger Fees                           | -                     | 34,340              | 34,340                   | 43,103                        |
| Ranger Equipment & Safety             | 225                   | 1,508               | 1,733                    | 1,972                         |
| LKT Officer                           | 45,850                | 4,520               | 50,370                   | 70,660                        |
| Other Equipment                       | -                     | -                   | -                        | 972                           |
| Funded Events                         | 650                   | 6,403               | 7,053                    | 13,118                        |
| Media & Marketing                     | 367                   | 250                 | 617                      | 4,210                         |
| Transport                             | -                     | -                   | -                        | 30                            |
| Consultancy                           | 600                   | -                   | 600                      | 480                           |
| Office Admin                          | -                     | -                   | -                        | 2,005                         |
| Insurance                             | 2,829                 | -                   | 2,829                    | 1,255                         |
| Hall Hire                             | 393                   | 46                  | 439                      | 215                           |
| Telephone                             | 481                   | 284                 | 765                      | 263                           |
| Electricity                           | 12                    | -                   | 12                       | 1,274                         |
| Independent Examiner                  | 960                   | -                   | 960                      | 840                           |
| Payroll fees                          | 960                   | -                   | 960                      | -                             |
| Property Rent                         | 2,350                 | -                   | 2,350                    | 500                           |
| IT expenses                           | 394                   | -                   | 394                      | 1,080                         |
| GCAT gazette sponsorship              | 1,260                 | -                   | 1,260                    | -                             |
| Miscellaneous Expenses (Note 5)       | 615                   | -                   | 615                      | 283                           |
| <b>Total Payments</b>                 | <b>57,946</b>         | <b>47,351</b>       | <b>105,297</b>           | <b>142,260</b>                |
| Surplus/(Deficit) for the year        | (4,792)               | 41,116              | 36,324                   | (20,253)                      |
| Transfers between funds               | -                     | -                   | -                        | -                             |
| <b>Surplus/(Deficit) for the year</b> | <b>(4,792)</b>        | <b>41,116</b>       | <b>36,324</b>            | <b>(20,253)</b>               |

## Statement of Balances – As at 30 June 2025

|                                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Year Ended<br>30/06/2025<br>£ | Period Ended<br>30/06/2024<br>£ |
|--------------------------------|----------------------------|--------------------------|-------------------------------|---------------------------------|
| Opening Cash at bank & in hand | 14,372                     | 11,047                   | 25,419                        | 45,672                          |
| Surplus/(Deficit) for the year | (4,792)                    | 41,116                   | 36,324                        | (20,253)                        |
| Closing Cash at bank & in hand | 9,580                      | 52,163                   | 61,743                        | 25,419                          |
| <b>Bank Balances</b>           |                            |                          |                               |                                 |
| TSB Account                    | 9,580                      | 52,163                   | 61,743                        | 25,419                          |
|                                | 9,580                      | 52,163                   | 61,743                        | 25,419                          |
| <b>Other Assets</b>            |                            |                          |                               |                                 |
| Canoe                          | -                          | 3,879                    | 3,879                         | 3,879                           |
| Other Equipment                | 849                        | -                        | 849                           | 849                             |
| Buoys                          | -                          | 1,886                    | 1,886                         | 1,886                           |
| Go Pro                         | -                          | 474                      | 474                           | 474                             |
| Defibrillator                  | -                          | 10,765                   | 10,765                        | 10,765                          |
|                                | 849                        | 17,004                   | 17,853                        | 17,853                          |
| <b>Debtors</b>                 |                            |                          |                               |                                 |
| Drax Group Plc                 | 12,500                     | -                        | 12,500                        | 12,500                          |
|                                | 12,500                     | -                        | 12,500                        | 12,500                          |
| <b>Liabilities</b>             |                            |                          |                               |                                 |
| Ranger & Officer Fees          | -                          | -                        | -                             | -                               |
| Office Admin                   | -                          | -                        | -                             | -                               |
| Transport                      | -                          | -                        | -                             | -                               |
| Boat                           | -                          | 2,000                    | 2,000                         | 2,000                           |
|                                | -                          | 2,000                    | 2,000                         | 2,000                           |

## Notes to the accounts – for the year ended 30 June 2025

### 1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2. Nature and Purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

The trustees have designated the Boat Registration Income and Expenses as a separate general fund for the day to day running of the scheme.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

| <b>Fund</b>                        | <b>Purpose</b>   | <b>Balance<br/>Carried<br/>Forward<br/>£</b> |
|------------------------------------|--|--|
| <u>General</u>                     |  |  |
| General                            | Further charity objects  | (6,625)                                      |
|                                    | Transfer from Designated BRS   | 16,205                                       |
|                                    |  | <hr/> 9,580                                  |
| Designated BRS                     | Fund Boat Registration Scheme  | 16,205                                       |
|                                    | Transfer to General  | (16,205)                                     |
|                                    |  | <hr/> -                                      |
|                                    |  | <hr/> 9,580                                  |
| <u>Restricted</u>                  |  |  |
| Ranger                             | To fund Ranger posts & associated costs                                  | 17,075                                       |
| Education                          | To educate the public about the loch, its amenities & how to preserve it | 4,252  |
| Loch Ken Trust officer             | To fund Loch Ken Trust officer   | -  |
| Water Safety Awareness             | To promote water safety for young people under 25                        | 7,061  |
| Neighbourhood Ecosystem            | Funding to enhance the ecosystem of Carlingwark Loch                     | 9,625  |
| Resilience                         | To fund work with the communities of Glenkens on resilience planning     | 14,149                                       |
|                                    |  | <hr/> 52,163                                 |
| <b>Total Funds Carried Forward</b> |  | <hr/> <b>61,743</b>                          |



### 3. Grant Income

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|----------------------------|--------------------------|--------------------|--------------------|
| Dumfries & Galloway Council                             | -                          | 4,870                    | 4,870              | 2,000              |
| Nineveh Trust   | -                          | -                        | -                  | 5,700              |
| Hollywood Trust   | -                          | 7,000                    | 7,000              | 7,327              |
| National Centre for Resilience                          | -                          | -                        | -                  | 15,949             |
| Garfield Weston   | -                          | -                        | -                  | 12,000             |
| Glenkens & District Community Fund                      | -                          | 40,000                   | 40,000             | -                  |
| Inspiring Scotland                                      | -                          | 9,875                    | 9,875              | -                  |
| Drax Group Plc  | 37,500                     | 2,000                    | 39,500             | 61,800             |
| National Lottery Awards for All Scotland Community Fund | -                          | 18,922                   | 18,922             | -                  |
| Blackcraig Windfarm Community Fund                      | -                          | -                        | -                  | 8,750              |
| People's Postcode Trust                                 | 10,802                     | -                        | 10,802             | -                  |
| Galloway Glens Legacy Fund                              | -                          | 2,400                    | 2,400              | -                  |
| Hugh Fraser Foundation                                  | -                          | 1,000                    | 1,000              | -                  |
|   | 48,302                     | 86,067                   | 134,369            | 113,526            |

### 4. Donations

|  |       |       |       |    |
|--|-------|-------|-------|----|
| E Young                                | 40    | -     | 40    | -  |
| D Stevens                              | 80    | -     | 80    | -  |
| Laggan Outdoor Tombola                 | 700   | -     | 700   | -  |
| Cash for Kids                          | 358   | -     | 358   | -  |
| Galloway & Southern Ayrshire Biosphere | -     | 1,550 | 1,550 | -  |
| Anon                                   | -     | 850   | 850   | -  |
|  | -     | -     | -     | 93 |
|  | 1,178 | 2,400 | 3,578 | 93 |

## 5. Miscellaneous Expenses

|                   |     |   |     |     |
|-------------------|-----|---|-----|-----|
| ICO fees          | 35  | - | 35  | 35  |
| Christmas party   | 420 | - | 420 | 123 |
| SCRA subscription | 125 | - | 125 | 125 |
| GCAT              | 35  | - | 35  | -   |
| Leaving gifts     | -   | - | -   | -   |
| Admin             | -   | - | -   | -   |
|                   | 615 | - | 615 | 283 |

## 6. Related Party Transactions

Drax Group Plc provided grants totalling £39,500 to the charity during the year. They owed the charity £12,500 at the year end, but this has since been received. A member of staff from the Company is also a co-opted trustee of the charity.

## 7. Commitments

The charity has an annual commitment of £1,700 for rent.

## 8. Trustees' Remuneration

There were no trustee's remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

## 9. Debtors

There were no trustee's remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

## **Independent Examiner's Report to the Trustees of Loch Ken Trust**

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 5 to 9.

### **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 trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended)
  - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.

*Eilidh Harman*

Eilidh Harman BA (Hons) CA  
Bell Ogilvy  
Chartered Accountants  
36 King Street  
Castle Douglas  
Dumfries & Galloway  
DG7 1AF

Date... *7 October 2025*

