

CASTLE LOCH LOCHMABEN COMMUNITY TRUST
SCOTTISH CHARITABLE INCORPORATED ORGANISATION NUMBER SC044045

TENTH ANNUAL REPORT AND ACCOUNTS FOR YEAR TO 31 MAY 2023

Part 1 – Administrative Information.

Charity Name & Address Castle Loch Lochmaben Community Trust, Lochfield Cottage, Priestdykes, Lochmaben, Lockerbie DG11 1LP

Website www.castleloch.org.uk
Facebook www.facebook.com/castlelochlochmaben

Charity trustees to 28/3/23

Howard Baisden Chairman	Neill Smith Treasurer
Freda Seddon Secretary	John Robson
Tony Hancock	John Reid
Nicola Hill	Helen Keen
Tony Stewart	William Smith

Charity trustees from 28/3/23

Brian Forbes Chairman	John Robson
William Smith Treasurer	John Reid
Helen Keen Secretary	Joan Pollard
Tony Stewart	Dougie Fountain
Tony Hancock	

Project Officer to 30/4/23 Darren Flint

Bankers Bank of Scotland, Direct Business, PO Box 1000, BX2 1LB

Solicitor Lucy Robertson, Harper Robertson & Shannon, 100 High Street, Annan DG12 6DW.

Independent Examiner Robert Murray, Cruachan, Hillbank Road, Lochmaben DG11 1RR

Part 2 – Trustees' Annual report

Structure Government and Management. The Trust is a Scottish Charitable Incorporated Organisation governed by a Constitution dated 25 June 2013. Membership of the Trust is open to any individual aged 16 or over who is resident in the area covered by the Community Councils of Lochmaben & District, Templand & District, and Royal Four Towns. Interested individuals resident outwith these areas can be admitted to membership but are unable to vote. There are currently 380 members. A minimum of 3 and a maximum of 10 Board Members/Charity Trustees are elected at each AGM. All of the Trustees must retire at each AGM but are eligible for re-election. Since 24 February 2014 a part time Project Manager, Darren Flint, had been in post. He gave notice in March 2023 and left the Trust's employment at the end of April 2023.

Objectives and Activities. The Trust's purposes as laid out in the Constitution are:

- To advance environmental protection and improvement and
- To advance citizenship or community development through community ownership and management of Castle Loch, Lochmaben.

In pursuance of these objectives a dedicated team of volunteers has been established who regularly carry out a range of tasks around the Loch. Children's and youth groups have been encouraged to utilise the facilities and appreciate the importance of caring for this important environment. A large and growing number of members of the community of all ages access the path round the Loch and this inspired more people to become engaged in the management and protection of the area.

Achievements and Performance. The year to 31st May 2023 has been a successful year for the nature reserve and the Community Trust, in particular in relation to the successful completion of a substantial infrastructure project. In June 2021 the Board launched a major project to replace the existing boardwalk and an adjacent bridge, to improve a grassland track, and create a link path avoiding an unsuitable section of farm track. By 31st May 2022 some £56000 had been raised.

In the current year the project was brought to fruition. In excess of £93,000 was finally raised to fund the project. It went out to competitive tender in November 2022, a contractor was chosen and work began in February 2023 after a delay caused by a very wet winter and high water levels at the Loch throughout January. The work continued into March. During construction two issues

affected the project. A section of the boardwalk could not be supported on replacement 8ft poles as anticipated, because they couldn't gain sufficient purchase in the soft ground. After discussions with the contractors, replacement 12ft posts were sunk at increased frequency by hand, resulting in a two week delay and increases in timber, ironmongery, and labour costs. A small part of the original project (fixing potholes on a jetty) was paused and it was decided not to deliver on this part of the project; partly because the increased boardwalk costs mentioned above and partly because the required works would have to be to a higher specification than initially thought (additional foundation works were required to shore up the jetty). This will need to form a separate future project. The final cost of the project was £95,331, an overspend of £2,225.12 due to the expense generated by the additional/amended works required, which has been met from other funds available to the Trust. The works were supported by six Castle Loch volunteer sessions. The work has resulted in:

- The replacement and extension of a 230m section of boardwalk with a new timber one with improved accessibility including passing places, easier ramps, and a wider design
- The creation of a 89m section of new footpath improving accessibility to the site
- The upgrading of a 457m section of worn and overgrown footpath; widening it, improving the specification, and improving accessibility
- The replacement of two existing timber bridges with wider ones and removing steps to improve accessibility.

The improvements and upgrades have received substantial public support, and the Trust is confident that the project has made the site accessible to a greater number of people and more easily used by those with limited mobility. It is hoped that the replacement of the boardwalk will extend the life of the circular walk into the foreseeable future.

The Trust's office/occasional visitor centre/board room, Lochfield Cottage, was substantially flooded in October 2021. It was restored and rendered as flood proof as possible during early 2022, but remained without heating. The Trust carefully considered the available options and ultimately elected to fit individually controllable electric heaters at a substantial height above floor level at the end of 2022.

Some of the year's achievements

- ✓ 612 hours donated by volunteers
- ✓ Cleared rhododendron, pulled up a substantial area of Himalayan Balsam
- ✓ 25000 people walked the 3-mile loch circuit during the year.
- ✓ During Volunteer Week (1-7 June 2023) the Trust received an award for an outstanding contribution to the local community from Dumfries and Galloway Council.
- ✓ Continuing to assist the education of primary school/kindergarten groups at the Loch

Future plans

- To recruit a replacement project manager at the earliest opportunity
- To continue to maintain, manage, and improve Castle Loch
- To undertake such projects as the new board consider appropriate

Financial performance. A major project to upgrade the board walk and part of the footpath was carried out during the year. This resulted in payments exceeding receipts by £55,192. Great credit is due to the retiring chairman, Howard Baisden, who spent a great amount of time finding the finance for the project which cost £95,331. Safety work was also carried out on the trees at a cost of £9,744. The Trust's reserves remain adequate and include £9,730 of restricted funds towards future project management costs and £12,142 funds which are designated for future expenditure on the cottage. The remaining reserve of £22,602 is unrestricted. The Board record their gratitude to the many individuals and organisations who so generously support the work of the Trust.

Signed on behalf of the Board.....
Brian Forbes 30 June 2023

**Part 3 - Independent Examiner's Report to the Trustees of
Castle Loch Lochmaben Community Trust**

I report on the accounts of the charity for the year to 31st May 2023 as set out on pages 4 to 5.

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 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 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 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:
 - 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, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

30 July 2023.

Robert Murray.

Address of Independent Examiner : Cruachan, Hillbank Road, Lochmaben, Lockerbie DG11 1RR .

Part 4 - Receipts & Payments Account

Notes	Unrestricted Undesignated Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Receipts					
Donations	4,857	10,000	0	14,857	32,101
Grants	0	750	61,500	62,250	21,600
Fundraising	0	0	0	0	753
Fishing permits	2,300	0	0	2,300	3,450
Insurance claims	0	0	0	0	26,062
Gift Aid Tax	1,031	0	0	1,031	1,170
Sundry income	7,221	0	0	7,221	5,472
Total receipts	15,409	10,750	61,500	87,659	90,608
Payments					
Charitable activities	15,127	59,270	68,454	142,851	25,691
Total payments	15,127	59,270	68,454	142,851	25,691
Surplus/deficit (-) for the year	282	-48,520	-6,954	-55,192	64,917

Part 5 - Statement of Balances as at 31 May 2023.

	Unrestricted Undesignated Funds	Designated Funds	Restricted Fund	Total 2023	Total 2022
	£	£	£	£	£
Bank balance at start of year	22,320	60,662	16,684	99,666	34,749
Surplus/deficit (-) for year	282	-48,520	-6,954	-55,192	64,917
Total funds at end of year	22,602	12,142	9,730	44,474	99,666

Part 6 - Notes to the Accounts

1. Accounting Policies

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash during the year, along with a statement of balances. No adjustments have been made for any income due but not yet received, nor for any expenses incurred but not yet paid. Fixed assets are not capitalised.

2. Funds

Unrestricted funds are available for use at the Board's discretion in furtherance of the Trust's objectives. Some unrestricted funds have been designated by the Board for specific projects. Restricted Funds are those given for specific purposes.

3. Contingent Liability

Some grant funders may demand repayment of their grant in the event that it is likely

that the Trust may have to stop operating, if the grant conditions are not met or in certain other defined circumstances.

4. Trustee Remuneration, benefits and expenses.

No Trustee received remuneration or reimbursement of expenses other than reimbursement of purchases made on behalf of the Trust.

5. Grants received during the financial year.

	Unrestricted Undesignated Funds	Designated Funds	Restricted Fund	Total 2023	Total 2022
	£	£	£	£	£
Lochmaben Community Council	0	750	0	750	600
Minnycap Wind Farm	0	0	10,000	10,000	0
ANCBC	0	0	20,000	20,000	0
National Lottery Community Fund	0	0	10,000	10,000	0
D & G Council	0	0	5,000	5,000	0
Lush Retail Ltd	0	0	5,000	5,000	10,000
Foyle Foundation	0	0	5,000	5,000	0
D'Oyly Carte Charitable Foundation	0	0	3,000	3,000	0
Mushroom Trust	0	0	3,500	3,500	0
Foundation Scotland	0	0	0	0	3,500
Nineveh Trust	0	0	0	0	3,500
Lochmaben Initiative	0	0	0	0	4,000
	0	750	61,500	62,250	21,600

6. Expenditure on Charitable Activities

	Unrestricted Undesignated Funds	Designated Funds	Restricted Fund	Total 2023	Total 2022
	£	£	£	£	£
Employee costs	0	0	13,454	13,454	14,265
Lochfield Cottage costs	0	22,170	0	22,170	4,041
Insurance	1,264	0	0	1,264	1,140
Site Maintenance costs	2,244	7,500	0	9,744	4,740
Kirkhirst Wood - Development costs	0	0	0	0	360
Boardwalk/footpath upgrade	10,731	29,600	55,000	95,331	
Laptop and software	0	0	0	0	454
Other costs	888	0	0	888	691
	15,127	59,270	68,454	142,851	25,691

Signed on behalf of the Board.....

Brian Forbes 30 June 2023