REGISTERED COMPANY NUMBER: SC385572 (Scotland)
REGISTERED CHARITY NUMBER: SC041864

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

for

Community Land Scotland

Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Community Land Scotland

Report of the Trustees
for the Year Ended 31 March 2026

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 31 March 2026. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity aims to advance community development across Scotland by maximising the community land movement's contribution as a key driver of that development, particularly through:

- Promoting and representing the interests of community landowners across Scotland, at all levels of local and national government and their agencies;
- Promoting the benefits of community landownership and proactively encouraging new community landowners;
- Collaborating with all other relevant membership and support organisations to ensure that appropriate support services are provided to community landowners, in particular access to and uptake of existing services; and
- Facilitating networking and mutual support amongst community landowners.

Public benefit

In planning the charity's activities, the directors have considered how its work advances community development and provides public benefit. The charity supports existing and aspiring community landowners, promotes knowledge sharing and advocates for policies that enable communities throughout Scotland to own and manage land and assets for long-term community benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Community Land Scotland's membership reached 150 full and aspiring members during the year.

We continued to work closely with a wide range of organisations to ensure that community landowners received high-quality support and that their views were represented.

Representing our rural and urban members, developing policy and advocating for change continued to be a core part of our work. Our policy programme during the year included:

-Seeking to influence the 2026 Scottish Parliament election and advocating for community ownership and community development to be central to party manifestos and the new Programme for Government.
-Working with a broad coalition of environmental non-governmental organisations, social enterprise groups, agricultural organisations and the wider community sector to support further land reform in the next Scottish Parliament. This included examining legislative, policy and fiscal routes through which land reform outcomes could be achieved.
-Working with partners in the Scottish Coalition on Community Energy to help ensure that communities benefit from the significant increase in renewable energy development. This work focused on the establishment of a national wealth fund, increased opportunities for 100% community ownership and a review of community benefit payment arrangements.
-Continuing to raise awareness of the need for further urban land reform and working with key partners to influence change, including through close involvement with the new Inclusive Ownership project.
-Shaping national debate and policy development concerning natural capital markets in Scotland. This work built on the experience of our Natural Capital Community Partnerships team and considered the structural challenges that these markets may present for land reform and community development.

Our Where We Stand exhibition continued during the year and concluded at North Edinburgh Arts Centre in July 2025. We also launched our Creative Scotland-funded cultural programme, What Next for Scotland, in January 2026. The programme comprised six work packages covering community engagement, storytelling, podcasting, a film festival, documentary film production and theatre development.

We continued to develop the Natural Capital Community Partnerships programme, working with communities, landowners, public bodies and environmental organisations to promote fair and practical approaches to natural capital investment that embed community decision-making and deliver benefits for communities. The programme expanded significantly during the year following the appointment of additional advisers, increasing our capacity to support communities across Scotland.

The charity received significant media coverage during the year. This included our call for communities to be given priority when Church of Scotland buildings were sold as part of its restructuring and property disposal programme. We also worked with our members to secure positive coverage of community landowners' achievements. An increasing number of media outlets approached us for stories and comments.

Our annual conference, Roots to Resilience: Building on Success, took place in Skye on 30 and 31 May 2025. Over two days, delegates participated in breakout sessions and thought-provoking discussions, with opportunities to connect, share experiences and build relationships.

Community Land Week became the Community Land Festival in 2025. More than 35 communities participated in the 17-day festival, which took place during October and November 2025.

During the winter, we launched a new series of regional gatherings in response to repeated requests from members for support with succession planning and ongoing community engagement, particularly following community buyouts. Each gathering included a study visit to a local community landowner, workshops and peer-to-peer learning opportunities.

The average number of staff increased from nine to twelve during the year, reflecting the expansion of the charity's activities and programmes. The trustees thank all staff members and Board members who left during the year for their significant contributions to Community Land Scotland's work. These included Linsay Chalmers, who left in December after ten years with the organisation; Ailsa Raeburn, who had served as Chair since 2020; and John Watt, one of our longest-serving Board members.

We would also like to thank our funders and supporters for their continued assistance. Our principal funders during the year were the Scottish Government, the Esmée Fairbairn Foundation, Foundation Scotland, the National Lottery Heritage Fund, Scottish Forestry, South of Scotland Enterprise, Highlands and Islands Enterprise, the Scottish Community Alliance, Creative Scotland and Creative Climate Futures, which is managed by Verture.

FINANCIAL REVIEW

Reserves policy

Community Land Scotland's reserves policy recognises the need to maintain reserves to:
- Provide a level of working capital that protects the continuity of core work, and any legal or audit costs.
- Provide a level of funding for unexpected opportunities.
- Ensure the organisation has enough funds to cover any redundancy costs for staff and that those funds are designated.
- Ensure the organisation has sufficient funds to manage cash flow.
- Provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

It is the policy of the trustees charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

At 31 March 2026, total unrestricted funds were £102,445, of which £9,211 had been designated for potential redundancy costs. General unrestricted funds were therefore £93,234.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by it's governing document, the articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

Organisational structure

The company's governance structure comprises its members and directors, as follows:

Members

The members have the right to attend the Annual General Meeting and any other general meeting. They have important powers under the articles of association. In particular, they elect individuals to serve as directors and make decisions concerning changes to the organisation.

Directors

The directors hold regular meetings during the period between Annual General Meetings and generally control and supervise the activities of the company. In particular, the directors are responsible for monitoring the financial position of the company. The maximum number of directors is 12, of whom no more than 5 may be co-opted directors. Co-opted directors are those appointed by the Board on the basis that the person has particular skills or experience that would assist the Board.

Membership

Full membership is open to any community-led and community-managed organisation that has a stated interest in owning or managing land for the benefit of the community. A register of membership is maintained by the company. In order to pursue the objectives of the company, the directors attend meetings, conferences, and discussions on behalf of the company to promote its aims and objectives.

Induction and training of new trustees

Directors are elected or appointed in accordance with the company's Articles of Association. Elected directors may be nominated by full members and the Board may appoint co-opted directors with relevant skills or experience. New directors receive an induction covering their duties, the charity's activities, finances, governance arrangements and key policies. Further training and updates are provided where relevant.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

The trustees consider key management personnel to comprise Lindsay Chalmers, Josh Doble & Sally Reynolds. Total employee benefits, including gross salary,employer pension contributions and employer National Insurance contributions, were £135,499.

Risk management

The directors have assessed the principal risks to which the charity is exposed, particularly those relating to its operations and finances, and are satisfied that appropriate systems and controls are in place to manage and mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC385572 (Scotland)

Registered Charity number

SC041864

Registered office

The Pearce Institute
840-860 Govan Road
Glasgow
G51 3UU

Trustees

M Avila Director (resigned 11.6.26)
MS M A Macinnes Director
Ms G M Murray Director
Ms A Rennie Director
Ms R H Skene Director
M Staples Director (appointed 30.10.25)
J A Todd Director
Ms A J Williams Director (appointed 8.10.25)
Ms K Wimpress Director
Ms A J Raeburn (resigned 10.12.25)
J A Watt (resigned 24.4.26)

Company Secretary

Ms S S Reynolds

Senior Statutory Auditor

Fiona Struthers

Auditors

Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Community Land Scotland for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Accountants Plus (Hamilton) Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 7 October 2026 and signed on its behalf by:

.....

J A Todd - Trustee

Opinion

We have audited the financial statements of Community Land Scotland (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

The financial statements of the company for the year ended 31st March 2025 were not audited. Accordingly, we do not express an opinion or any form of assurance on the corresponding figures presented for that period.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

The key factors impacting the detection of irregularities are the inherent difficulty in detecting irregularities, the effectiveness of the charity's controls and the nature, timing and extent of the audit procedures performed.

We note that it can be harder to detect irregularities arising due to fraud as they may involve deliberate concealment or collusion. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities and Trustee Investment (Scotland) Act 2005, charity accounting regulations and other regulations relevant to the sector in which the charity operates.

Our procedures in relation to fraud and irregularities included but were not limited to:

- Making inquiries of management and those charged with governance as to whether they had knowledge of any actual, suspected or alleged fraud.
- Obtaining an understanding of the legal and regulatory framework applicable to the charity and how management ensures compliance with relevant laws and regulations.
- Assessing the audit team's competence and capability to recognise potential non-compliance with laws and regulations.
- Gaining an understanding of the internal controls established to mitigate risks related to fraud.
- Assessing the susceptibility of the financial statements to material misstatement, including consideration of the risk of fraud.
- Reviewing accounting systems and procedures and assessing the effectiveness of the control environment.
- Identifying and assessing the principal fraud risks, including the risk of management override of controls, inappropriate journal entries, management bias in accounting estimates and significant unusual transactions.
- Performing journal entry testing and other procedures designed to address the risk of management override of controls.
- Reviewing board minutes and relevant correspondence with regulators and legal advisers.
- Agreeing financial statement disclosures to underlying supporting documentation.

The primary responsibility for the prevention and detection of irregularities including fraud rests with both those charged with governance and management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). In particular, the more removed from the financial transactions, the less likely it is that we would become aware of non-compliance with laws and regulations.

Based on the audit procedures performed, we did not identify any material instances of non-compliance with laws and regulations or any matters indicating that fraud had resulted in a material misstatement in the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address

The figures relating to the previous financial year were not audited

Report of the Independent Auditors to the Members of
Community Land Scotland

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Struthers

Fiona Struthers (Senior Statutory Auditor)
for and on behalf of Accountants Plus (Hamilton) Ltd
T/A Accountants Plus
Statutory Auditor
Second Floor
Airbles House
270 Airbles Road
Motherwell
ML1 3AT

Date: 15th October 2026

Community Land Scotland

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,077	789,692	793,769	391,154
Charitable activities	5				
Charitable Activities		-	10,975	10,975	9,910
Other trading activities	3	1,725	-	1,725	3,725
Investment income	4	256	-	256	124
Total		6,058	800,667	806,725	404,913
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		28,004	558,732	586,736	465,791
NET INCOME/(EXPENDITURE)		(21,946)	241,935	219,989	(60,878)
Transfers between funds	14	37,214	(37,214)	-	-
Net movement in funds		15,268	204,721	219,989	(60,878)
RECONCILIATION OF FUNDS					
Total funds brought forward		87,176	44,411	131,587	192,465
TOTAL FUNDS CARRIED FORWARD		102,444	249,132	351,576	131,587

The notes form part of these financial statements

Community Land Scotland

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Debtors	11	1,992	-	1,992	62,915
Cash at bank and in hand		215,577	249,131	464,708	205,349
		217,569	249,131	466,700	268,264
CREDITORS					
Amounts falling due within one year	12	(115,124)	-	(115,124)	(136,677)
NET CURRENT ASSETS		102,445	249,131	351,576	131,587
TOTAL ASSETS LESS CURRENT LIABILITIES		102,445	249,131	351,576	131,587
NET ASSETS		102,445	249,131	351,576	131,587
FUNDS	14				
Unrestricted funds				102,445	87,176
Restricted funds				249,131	44,411
TOTAL FUNDS				351,576	131,587

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 7 October 2026 and were signed on its behalf by:

.....
J A Todd - Trustee

The notes form part of these financial statements

Community Land Scotland

Cash Flow Statement
for the Year Ended 31 March 2026

	Notes	31.3.26 £	31.3.25 £
Cash flows from operating activities			
Cash generated from operations	1	264,000	8,342
Net cash provided by operating activities		264,000	8,342
Cash flows from investing activities			
Interest received		256	123
Net cash provided by investing activities		256	123
Change in cash and cash equivalents in the reporting period		264,256	8,465
Cash and cash equivalents at the beginning of the reporting period	2	200,452	191,987
Cash and cash equivalents at the end of the reporting period	2	464,708	200,452

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2026

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.26 £	31.3.25 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	219,989	(60,878)
Adjustments for:		
Interest received	(256)	(123)
Decrease/(increase) in debtors	60,923	(34,856)
(Decrease)/increase in creditors	(16,656)	104,199
Net cash provided by operations	264,000	8,342

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.26 £	31.3.25 £
Cash in hand	-	25
Notice deposits (less than 3 months)	464,708	205,324
Overdrafts included in bank loans and overdrafts falling due within one year	-	(4,897)
Total cash and cash equivalents	464,708	200,452

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25 £	Cash flow £	At 31.3.26 £
Net cash			
Cash at bank and in hand	205,349	259,359	464,708
Bank overdraft	(4,897)	4,897	-
	200,452	264,256	464,708
Total	200,452	264,256	464,708

The notes form part of these financial statements

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 income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, receipt is probable and the amount can be measured reliably.

Grants that impose restrictions on use are recognised when these criteria are met and credited to the appropriate restricted fund

Deferred Income

Income is not deferred solely because related expenditure is expected in a later period. Grant income subject to a substantive performance-related condition is recognised only when that condition has been met.

Amounts received before entitlement arises, and qualifying exchange income received before the related obligation is performed, are included in creditors as deferred income.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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.

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.

Transfers between funds represent amounts applied in accordance with the terms of funding agreements and decisions made by the trustees.

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

Going concern
The trustees have assessed the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least twelve months from the date that the financial statements are approved. Accordingly, the financial statements have been prepared on the going concern basis.

continued...

2. DONATIONS AND LEGACIES

	31.3.26	31.3.25
	£	£
Donations	5,809	3,233
Grants	787,960	387,371
Donated services and facilities	-	550
	793,769	391,154

Grants received, included in the above, are as follows:

	31.3.26	31.3.25
	£	£
Other grants	787,960	387,371

3. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Subscriptions	1,725	3,725

4. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	256	124

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.26	31.3.25
		£	£
Annual conference	Charitable Activities	10,975	9,910

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	576,086	10,650	586,736

continued...

7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	10,650

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

During the year the trustees received travelling expenses of the following amount: 2026 - £2,424 (2025 - £7,636)

9. STAFF COSTS

	31.3.26	31.3.25
	£	£
Wages and salaries	363,361	262,751
Social security costs	35,775	23,646
Other pension costs	7,577	5,137
	406,713	291,534

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

	31.3.26	31.3.25
Administration & management	12	9

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,397	382,757	391,154
Charitable activities			
Charitable Activities	-	9,910	9,910
Other trading activities	3,725	-	3,725
Investment income	124	-	124
Total	12,246	392,667	404,913
EXPENDITURE ON			
Charitable activities			
Charitable Activities	20,831	444,960	465,791
NET INCOME/(EXPENDITURE)	(8,585)	(52,293)	(60,878)
Transfers between funds	25,754	(25,754)	-

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Net movement in funds	17,169	(78,047)	(60,878)
RECONCILIATION OF FUNDS			
Total funds brought forward	70,007	122,458	192,465
TOTAL FUNDS CARRIED FORWARD	87,176	44,411	131,587

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	392	49,107
Prepayments and accrued income	1,600	13,808
	1,992	62,915

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Bank loans and overdrafts (see note 13)	-	4,897
Trade creditors	3,333	19,472
Accruals and deferred income	111,791	112,308
	115,124	136,677

13. LOANS

An analysis of the maturity of loans is given below:

	31.3.26	31.3.25
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	4,897

continued...

14. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds				
General fund	87,176	(21,945)	28,003	93,234
Redundancy fund	-	-	9,211	9,211
	87,176	(21,945)	37,214	102,445
Restricted funds				
The Esmee Fairbairn Foundation	12,888	(10,231)	(2,657)	-
Scottish Forestry	-	673	(673)	-
Tudor trust	18,423	(18,423)	-	-
Annual Conference	5,011	(4,772)	-	239
Creative Scotland (HYOCO)	(4,897)	4,897	-	-
Heritage Lottery (HYOCO)	10,079	(10,079)	-	-
Creative Climate Futures	2,907	(2,907)	-	-
Esmee Fairbairn Foundation NCCP	-	94,896	(10,837)	84,059
Foundation Scotland	-	66,876	(9,689)	57,187
SG 14	-	11,964	(11,964)	-
Creative Scotland	-	109,040	(1,394)	107,646
	44,411	241,934	(37,214)	249,131
TOTAL FUNDS	131,587	219,989	-	351,576

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,058	(28,003)	(21,945)
Restricted funds			
The Esmee Fairbairn Foundation	61,374	(71,605)	(10,231)
SCA Funding	3,000	(3,000)	-
SOSE	10,000	(10,000)	-
Scottish Forestry	50,000	(49,327)	673
Tudor trust	(1)	(18,422)	(18,423)
Annual Conference	12,974	(17,746)	(4,772)
Creative Scotland (HYOCO)	4,897	-	4,897
Heritage Lottery (HYOCO)	61,274	(71,353)	(10,079)
Creative Climate Futures	4,116	(7,023)	(2,907)
Esmee Fairbairn Foundation NCCP	149,999	(55,103)	94,896
Foundation Scotland	100,502	(33,626)	66,876
HIE	10,000	(10,000)	-
Policy Research	15,531	(15,531)	-
SG 14	192,001	(180,037)	11,964
Creative Scotland	125,000	(15,960)	109,040
	800,667	(558,733)	241,934
TOTAL FUNDS	806,725	(586,736)	219,989

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds	70,007	(8,585)	25,754	87,176
Restricted funds				
The Esmee Fairbairn Foundation	6,593	6,595	(300)	12,888
SCA Funding	550	-	(550)	-
Tudor trust	23,212	(7,740)	(15,472)	-
William Grant	7,370	5,504	(12,874)	-
Annual Conference	3,599	(88)	1,500	5,011
Creative Scotland (HYOCO)	14,691	(19,588)	-	(4,897)
Tudor Trust 24/25	44,000	(21,414)	(4,163)	18,423
Heritage Lottery (HYOCO)	18,421	(6,842)	(1,500)	10,079
Hub Underspend	-	(19,684)	19,684	-
Other Hyoco	3,541	(3,541)	-	-
Hyoco Sponsorship	481	(481)	-	-
Creative Climate Futures	-	2,907	-	2,907
SG 13	-	12,079	(12,079)	-
	122,458	(52,293)	(25,754)	44,411
TOTAL FUNDS	192,465	(60,878)	-	131,587

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	12,246	(20,831)	(8,585)
Restricted funds			
The Esmee Fairbairn Foundation	60,528	(53,933)	6,595
SOSE	10,000	(10,000)	-
Scottish Forestry	12,500	(12,500)	-
Tudor trust	-	(7,740)	(7,740)
William Grant	-	5,504	5,504
Annual Conference	9,616	(9,704)	(88)
Creative Scotland (HYOCO)	-	(19,588)	(19,588)
Tudor Trust 24/25	-	(21,414)	(21,414)
Heritage Lottery (HYOCO)	95,978	(102,820)	(6,842)
EFF Plus	7,500	(7,500)	-
Hub Underspend	-	(19,684)	(19,684)
Other Hyoco	-	(3,541)	(3,541)
Hyoco Sponsorship	500	(981)	(481)
Creative Climate Futures	12,045	(9,138)	2,907
SG 13	184,000	(171,921)	12,079
	392,667	(444,960)	(52,293)
TOTAL FUNDS	404,913	(465,791)	(60,878)

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds	70,007	(30,530)	53,757	93,234
Designated fund				
Redundancy fund	-	-	9,211	9,211
Restricted funds				
The Esmee Fairbairn Foundation	6,593	(3,636)	(2,957)	-
SCA Funding	550	-	(550)	-
Scottish Forestry	-	673	(673)	-
Tudor trust	23,212	(26,163)	(15,472)	(18,423)
William Grant	7,370	5,504	(12,874)	-
Annual Conference	3,599	(4,860)	1,500	239
Creative Scotland (HYOCO)	14,691	(14,691)	-	-
Tudor Trust 24/25	44,000	(21,414)	(4,163)	18,423
Heritage Lottery (HYOCO)	18,421	(16,921)	(1,500)	-
Hub Underspend	-	(19,684)	19,684	-
Other Hyoco	3,541	(3,541)	-	-
Hyoco Sponsorship	481	(481)	-	-
SG 13	-	12,079	(12,079)	-
Esmee Fairbairn Foundation NCCP	-	94,896	(10,837)	84,059
Foundation Scotland	-	66,876	(9,689)	57,187
SG 14	-	11,964	(11,964)	-
Creative Scotland	-	109,040	(1,394)	107,646
	122,458	189,641	(62,968)	249,131
TOTAL FUNDS	192,465	159,111	-	351,576

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	18,304	(48,834)	(30,530)
Restricted funds			
The Esmee Fairbairn Foundation	121,902	(125,538)	(3,636)
SCA Funding	3,000	(3,000)	-
SOSE	20,000	(20,000)	-
Scottish Forestry	62,500	(61,827)	673
Tudor trust	(1)	(26,162)	(26,163)
William Grant	-	5,504	5,504
Annual Conference	22,590	(27,450)	(4,860)
Creative Scotland (HYOCO)	4,897	(19,588)	(14,691)
Tudor Trust 24/25	-	(21,414)	(21,414)
Heritage Lottery (HYOCO)	157,252	(174,173)	(16,921)
EFF Plus	7,500	(7,500)	-
Hub Underspend	-	(19,684)	(19,684)
Other Hyoco	-	(3,541)	(3,541)
Hyoco Sponsorship	500	(981)	(481)
Creative Climate Futures	16,161	(16,161)	-
SG 13	184,000	(171,921)	12,079
Esmee Fairbairn Foundation NCCP	149,999	(55,103)	94,896
Foundation Scotland	100,502	(33,626)	66,876
HIE	10,000	(10,000)	-
Policy Research	15,531	(15,531)	-
SG 14	192,001	(180,037)	11,964
Creative Scotland	125,000	(15,960)	109,040
	1,193,334	(1,003,693)	189,641
TOTAL FUNDS	1,211,638	(1,052,527)	159,111

Narrative for funds

The Esmee Fairbairn Foundation
Funding to support Community Land Scotland's strategic development activities.

South of Scotland Enterprise (SOSE)
Funding received to establish and support a Natural Capital Community Partnerships Team that will help communities engage in natural capital projects, create shared benefits, and support a just transition to net zero.

Scottish Forestry
Funding received to establish and support a Natural Capital Community Partnerships Team that will help communities engage in natural capital projects, create shared benefits, support a just transition to net zero and to support community woodland and forestry related initiatives.

Creative Scotland (HYOCO)
Funding received for the hundred years of community ownership project, celebrating one hundred years of local communities reclaiming and managing their own land.

Heritage Lottery (HYOCO)
National Lottery Heritage Fund support for hundred years of community ownership project activities.

continued...

14. MOVEMENT IN FUNDS - continued

Narrative for funds - continued

Esmee NCF
Funding received to establish and support a Natural Capital Community Partnerships Team that will help communities engage in natural capital projects, create shared benefits, and support a just transition to net zero.

Foundation Scotland
Funding received to establish and support a Natural Capital Community Partnerships Team that will help communities engage in natural capital projects, create shared benefits, and support a just transition to net zero.

Highlands and Islands Enterprise (HIE)
Funding received to establish and support a Natural Capital Community Partnerships Team that will help communities engage in natural capital projects, create shared benefits, and support a just transition to net zero.

Creative Scotland
Culture Collective funding programme for " What Next for Scotland?" project.

SG14
Scottish Government funded programme supporting the charity's charitable activities.

The transfer between funds relates to the creation of a designated fund to cover redundancy costs plus the reallocation of core and governance costs to restricted funds in line with grant award letters.

15. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 March 2026.

16. PRIOR YEAR ACCOUNTS

The accounts for the year ended 31st March 2025 were unaudited.

Community Land Scotland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,809	3,233
Grants	787,960	387,371
Donated services and facilities	-	550
	793,769	391,154
Other trading activities		
Subscriptions	1,725	3,725
Investment income		
Deposit account interest	256	124
Charitable activities		
Annual conference	10,975	9,910
Total incoming resources	806,725	404,913
EXPENDITURE		
Charitable activities		
Wages	363,361	262,751
Social security	35,775	23,646
Pensions	7,577	5,137
Insurance	843	744
Telephone, computer & website	5,285	7,276
Advertising	3,036	10,090
Motor, Travel and Meetings	30,711	29,711
Professional fees	39,428	17,443
Venue hire & costs	-	23,125
Quest	360	540
Office costs	20,259	13,465
Annual conference costs	17,044	12,232
Rent	7,166	6,182
Trustees meetings	2,886	5,274
Grant funding activities	9,900	6,750
Support costs	30,135	38,425
Recruitment expenses	2,320	-
	576,086	462,791
Support costs		
Governance costs		
Accountancy and legal fees	10,650	3,000
Total resources expended	586,736	465,791
Net income/(expenditure)	219,989	(60,878)

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for the Year Ended 31 March 2026

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