SC029176

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from 01 04 2025 to 31 03 2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	810	900			-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	810 -	900 -	-	-	1710 -	2229 -
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities R24/25 & R25/26	4762	1500			-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
R23/24		500			-	
A3 Sub total	4762 -	2000 -	-	-	6762 -	1629 -
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	6762 -	-	-	-	-	-
Total payments	1710 -	-	-	-	-	2229 -
Net receipts / (payments)	-	-	-	-	-	1629 -
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	5052	-	-	-	-	600

APPENDIX 2 Page 2/6 - SC 029176

Section B Statement of balances

B1 Cash funds

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash and bank balances at start of year	12399				-	11799
Surplus / (deficit) shown on receipts and payments account	5052				-	600
R Sus 22/24 £500 24/25 £1200					-	
Rds 25/26 £900.					-	
Cash and bank balances at end of year	6747	600	-	-	7347	12399
(Agree balances with receipts and payments account(s)) £7347						

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Total	-	-	-

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	Total	-	-

B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Gladys S Cuttle	Gladys S Cuttle	15/5/2026
	Alison A Foggie	ALISON A FOGGIE	14/7/26

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Restricted (R) funds of £500 23/24 paid with £1825 Groups funds for Water Pipe May 2025.
(2) Restricted (R) funds of £600 (£ of £200) cups used with £900 donation in March 2026 to pay Rally Frame with Groups May £1433. Another donation to get of £900 when next bill paid early 2026/27.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 2 Page 4 of 6

- SC029176

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	810	900			-	1029
£900 Donation - March cut - March 2026 R Received 24/25					-	
					-	1200
Total	810 -	900 -	-	-	1710 -	2229 -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 ~~Gross receipts from other charitable activities~~

Payments by Group plus donations for replies Funds 23/24 24/25 25/26

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
NEW WATER PIPE March 2025 R received 23/24					-	NIL
	1825	500			-	
NEW FENCE March 2026 R 24/25 & 25/26					-	
	1433	600			-	NIL
		900			-	
Total	3258 -	2000	-	-	5258 -	NIL -

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rent	100				-	100
Postage & Stationery	30				-	28
Electricity	720				-	799
Equipment	NIL				-	90
Wages	126				-	100
Insurance	309				-	299
Repairs & Maintenance	40				-	108
Recovery Costs	118				-	72
MLS & Standish & C-I-H	62				-	102
New Water Pipe	1825				-	NIL
New Fence	1434				-	NIL
Total	4762 -	2000 -	-	-	-	1629 -

SC 029176

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	810	900			-	2229
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	810 -	900 -	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1710 -	-	-	-	1710 -	2229 -
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4762	2000			-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	4762 -	2000 -	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	6762 -	-	-	-	-	2229 -
Total payments	-	-	-	-	-	-
Net receipts / (payments)	1710	-	-	-	-	1657
Transfers to / (from) funds					-	
Surplus / (deficit) for year	5052	-	-	-	-	600

Nature and purpose of funds

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of
Charity name: JOSEPH THOMSON GROUP

Registered charity number
SC 029176

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2026	to	01	04	2026

Set out on pages (remember to include the page numbers of additional sheets)

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) 2005 Act 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 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 [other than that disclosed on the attached page*]

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.

Signed:** Yvonne Jeffers **Date:** 18/5/26.

Name: YVONNE JEFFERS

Relevant professional qualification(s) or body (if any): BA COMMERCE.

Address: 7 ABERCROMBY CRESCENT
HELENSBURGH
G84 9QX

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
**OSCR will accept digital or typed signatures.

JOSEPH THOMSON GROUP

Registered Scottish Charity No: SC029176

INCOME AND EXPENDITURE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH, 2026

I DECLARE THAT THE INCOME AND EXPENDITURE ACCOUNTS FROM - 1st APRIL 2025 TO 31st MARCH 2026 SHOW EVERYTHING FOR THE JOSEPH THOMSON GROUP.

Gladys S Cuttle ..... DATED 5/05/2026

GLADYS S. CUTTLE - TREASURER for ABOVE GROUP.

I CERITY THAT THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2026 FOR THE JOSEPH THOMSON GROUP ARE CORRECT IN ACCORDANCE WITH ALL THE BOOKS AND RECORDS.

Yvonne Jeffers ..... DATED 18/5/26.....

.....

Joseph Thomson Group.
Sundial Cottage
Marrburn Road
Penpont
Thornhill
Dumfriesshire
DG3 4BL

Email: info@penpontheritage.co.uk
Web site: penpontheritage.co.uk

JOSEPH THOMSON GROUP

Registered Scottish Charity No: SC029176

INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 2026

2025	Details – 2025/6	INCOME	EXPENDITURE
998	Donations	780.00	
30	Friends	30.00	
1200	R.Donation – Build Work	900.00	
£2228	Total - Income	£1710.00	
100	Rent		100.00
28	Postage & Stationery		30.00
799	Electricity		720.60
20	Equipment		NIL
100	Website		123.98
299	Insurance		309.12
108	Repairs & Maintenace		40.00
72	Running Costs		117.78
102	Misc – Bank Charges		1.50
Nil	New Water Pipe – Group		1825.14
	Donation 23-Restricted		500.00
Nil	New Front Fence- Group		1433.66
	Donation 24-Restricted		600.00
	Donation 26- Restricted		900.00
Nil	Cash inHandat 31/3/2026		60.00
1629	Total Expenditure		£6761.78
	Deduct Income for Year		1710.00
£600 P.	Loss for Year		£5051.78
	Cash at Bank 1/4/2025		£12398.54
	Deduct Loss for Year		5051.78
	Cash at Bank 31/3/2026		£7346.76

Note - 67 K7 Group
600 3 CC's R
£ 73 K7

Joseph Thomson Group

Registered Scottish Charity No: SC029176

ACCOUNT FOR BUILDING WORK 2024/25

Pigsty, Privy & Front Fence – repairs to renew in 2024 £6000.00
1/7/2024 -JTG Committee agreed to apply for funds
and ask help from others for - £3000.00
JTG will pay ½ from our funds £3000.00

Pigsty – Irving 2016 + Harkness 1208 Total is 3224.00
Fence – Orchard Engineering 2694.00
March 2024 – Total of work £5918.00

19/8/2024 – Donation by FP-5/8/24 from Tynron C.C. 200.00
19/8/2024- Donation by FP-7/8/24 from Keir C.C. 500.00
30/8/24 – Donation by FP 26/9/2024Penpont CC. 500.00
3 CC Donations towards the 2 bills – 2x£600 £1200.00
KPT Trust will pay balance – 2x£900 £1800.00
Work of - 2x £1500.00. with 1x£600+£900.00 £3000.00

25/3/2026 Fence Orchard Eng Bill Paid up £200+Vat= £2933.66
Paid by £600-3CC's & £900 – KPT Trust 1500 .00
Paid by JT Group £1433.66

During 2026 – cleaning on metal fences front & back and painting of new fence all to be done and paid for – waiting to hear refer to GC.

When Bill is paid on the Pigsty – KPT Trust with pay next £900.00

For Accounts 2025/26 - Resticted Money

1. **Donations with addition & deduction of the £900.00 from KPT Trust**

2. **Deduction of £600.00 used – still leaving £600.00 for Pigsty bill From the 3 CC's**

Gladys Cuttle – 9/4/2026