

REGISTERED CHARITY NUMBER: SC049899

Report of the Trustees and
Unaudited Financial Statements for the Year ended 31st December 2025
for
Tundergarth Kirks Trust

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

Tundergarth Kirks Trust

Contents	Page
Legal and administrative information	1
Report of the trustees	2 & 3
Report of the independent examiner	4
Receipts and payments	5
Notes to the accounts	6

Tundergarth Kirks Trust

Legal and administrative information

Trustees

Drene Lee (resigned)
Jessie Richardson
David Lee
David Paterson
Lori Carnochan
Victoria Cummock (resigned Jan 2025)
Ian McLatchie
Kirsty Boardman
Mick Thomson (resigned Jan 2025)
Lois McLatchie
Dr Becca Farnum

Registered Office

Burnbrae
Tundergarth
Lockerbie
DG11 2PY

Independent Examiner

Craig Paterson B Com, CA
Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DG1 3SJ

Tundergarth Kirks Trust

Report of the trustees for the year ended 31st December, 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 29th January 2020. It has a two tier structure and, as such, the members elect the trustees.

Objectives and Activities of the Trust

The organisation's purposes are;
The advancement of religion
The advancement of heritage
The provision of recreational facilities, or the organisation of recreational activities

Summary of the main achievements of the charity during the financial period

Over the last 12 months we have continued to invest in improvements to the fabric of the church building with repairs and renovations. We have purchased a series of information boards which we installed inside the remembrance room, to continue our commitment to helping to educate locals and visitors alike. We have held some fundraising events throughout the year, including a wreath making workshop as well as a celebratory anniversary service on 21st December, 2025.

Trustees

The board of Trustees is made up of the individuals who signed the charity trustee declaration forms which accompanied the application for incorporation of the organisation
The Trustees listed on page one served throughout the year under review except where specified differently.
They did not receive any remuneration or benefits during the year.

Recruitment and appointment of trustees

At each AGM, the members may elect any member (unless he/she is debarred from membership under clause 56) to be a charity trustee.
The board may at any time appoint any member (unless he/she is debarred from membership under clause 56) to be a charity trustee
The Board may at any time co-opt any non-member on the basis that he/she has specialist experience and/or skills which could be of assistance to the board
At each AGM all Trustees shall retire from office - but shall be eligible for re-election
A charity trustee retiring at an AGM will be deemed to have been re-elected unless he/she has advised the board that he/she does not wish to be re-appointed as a charity trustee

Recruitment of members

There should be no fewer than twenty members at any time and at least three quarters should be from the community

Qualification for membership

Membership is open to any individual age 16 and over who has an interest in the religious, historical or architecture of the building
Any person who wished to become a member must sign a written application for membership, the application will then be considered by the board at its next board meeting
The board may, at its discretion, refuse to admit any person to membership
The board must notify each applicant promptly (in writing or by e-mail) of its decision on whether or not to admit him/her to membership
A membership subscription fee will be set at each AGM and decided by the membership

Tundergarth Kirks Trust

Report of the trustees for the year ended 31st December, 2025

Future Plans

In the coming year we look to further explore options for creating an educational and heritage centre with the ruins of the former church. We are looking to become registered as an official camping site and we are actively fundraising with a number of applications being made in September and October, alongside some interactive workshops.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm they have established systems to mitigate the significant risks.

This report was approved by the Trustees on the 23rd of September 2026 and signed on their behalf by:

Lois McLatchie - Trustee

Report of the independent examiner

To the members of Tundergarth Kirks Trust

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 5 and 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

Craig Paterson, BCom CA

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

23rd September 2026

Tundergarth Kirks Trust
Receipts and Payments Account
for the Year Ended 31st December 2025

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Receipts				
Donations	4,826		4,826	96,440
Grant received			0	40,000
Activities for Generating Funds	270		270	0
Bank & Deposit interest	3		3	15
Insurance			0	27,163
EDF refund	90		90	0
	5,189	0	5,189	163,618
Rental of premises	1,200	0	1,200	0
Other Receipts	0	0	0	0
Total Receipts	6,389	0	6,389	163,618

Payments				
Costs of generating funds	0		0	0
Charitable activities	18,025		18,025	176,806
Governance costs	0		0	0
Total Payments	18,025	0	18,025	176,806

Excess / (deficit) of Receipts over Payments for the period before transfers	-11,637	0	-11,637	-13,189
Transfers	0	0	0	0
Excess / (deficit) of Receipts over Payments	-11,637	0	-11,637	-13,189

**Statement of Balances
as at 31 December 2024**

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Bank & Deposit Balances				
Bank & deposit opening balances at 31 December 2024	29,777		29,777	42,966
Movement in period:				
Excess of Receipts over Payments for the period	-11,637	0	-11,637	-13,189
Bank & deposit balances at 31 December 2025	18,140	0	18,140	29,777

The accounts were approved by the Board on the 23rd of September 2026

For and on behalf of the Board

Lois McLatchie - Trustee

Tundergarth Kirks Trust
Notes to the Accounts
for the year ended 31 December 2025

1 Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £	At 31 Dec 2024 £
Unrestricted funds						
General Fund	29,361.82	6,385.63	18,025.36		17,722.09	29,361.82
Savings account	414.99	3.30			418.29	414.99
Restricted funds	0.00	0.00	0.00	0.00	0.00	0.00
Total funds	29,776.81	6,388.93	18,025.36	0.00	18,140.38	29,776.81

Unrestricted fund 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
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2 Analysis of Donations

Other Donations	4,825.52	4,825.52	96,439.60
	4,825.52	0.00	4,825.52
			96,439.60

3 Analysis of Payments

Costs of generating funds				0.00
	0.00	0.00	0.00	0.00

Charitable activities

Insurance	2,252.27	2,252.27	1,839.62
Electricity	9,366.60	9,366.60	4,311.96
Cleaning	392.93	392.93	755.39
Fundraising		0.00	635.00
Personal Appliance Testing	118.50	118.50	110.00
Fire extinguisher service	44.40	44.40	280.80
Gutter/tower repairs		0.00	0.00
Legal & professional fees	2,382.00	2,382.00	15,021.00
Syracuse event		0.00	0.00
Signs	526.80	526.80	72.00
Electrical repair	57.80	57.80	658.54
Roofing		0.00	60,428.76
Joinery		0.00	14,760.00
ICO	35.00	35.00	35.00
D&G Council		0.00	1,020.00
Stonemason		0.00	73,590.11
Payment solutions	499.42	499.42	1,562.16
Ian McLatchie		0.00	109.75
Michael Thomson (Lincoln)		0.00	401.51
Postage		0.00	14.77
Remove bell		0.00	1,200.00
Internet	543.74	543.74	0.00
Order of service	190.00	190.00	0.00
Printpoint	120.00	120.00	0.00
Advanced Aerials	462.00	462.00	0.00
Crockery	32.54	32.54	0.00
Ring camera	59.99	59.99	0.00
Lori expenses	81.26	81.26	0.00
Carol Moyes	96.00	96.00	0.00
Elvaston Group	733.00	733.00	0.00
Gift for examiner	31.21	31.21	0.00
	18,025.46	0.00	18,025.46
			176,806.37