

REGISTERED COMPANY NUMBER: CS007350 (Scotland)
REGISTERED CHARITY NUMBER: SC053974

Report of the Trustees and
Financial Statements for the Period 13th February 2025 to 31st March 2026
for
Auchencairn Climate Transition SCIO

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

Auchencairn Climate Transition SCIO

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for the Period 13th February 2025 to 31st March 2026

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Auchencairn Climate Transition SCIO

Report of the Trustees for the Period 13th February 2025 to 31st 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 period 13th February 2025 to 31st 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).

INCORPORATION

The charitable company was incorporated on 13th February 2025 and commenced trading on the same date.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's purpose is to advance environmental protection or improvement.

Its key aims are to:

- a) Enable a fair and just transition to a resilient and sustainable future.
- b) Respond to the climate emergency.
- c) Contribute to the halting and reversing of bio-diversity loss and environmental damage.
- d) Provide activities that support Auchencairn and the immediate surrounding communities to be sustainable and resilient.
- e) Increase awareness and education around environmental, sustainability and resilience issues

Activities: Community transport project, ebike hires, renovation and sale of donated bikes, community growing project with allotment, community biodiversity project with woodland planting and tree nursery, art exhibition in response to climate change, community events, led walks, litter picks, work with primary school to offer Bikeability sessions for older children and more.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year under review ACT organised a variety of events and activities which reflects the diverse ways in which we respond to the climate crisis and seek to build resilience in our community. This includes MAC-CAN Learning exchange, Art Exhibition and Cabaret, Climate Awareness Event, Christmas Market, Community Barbecue & Visioning Day. Further information on events & activities can be found in the summary annual report.

FINANCIAL REVIEW

Financial position

The SCIO generated a surplus for the period of £54,336. At the period end there were restricted funds of £18,592 and unrestricted funds of £35,744.

Reserves policy

The Trustees policy is to retain £4,000. This policy will be reviewed regularly to ensure it continues to be appropriate.

FUTURE PLANS

At a recent visioning event the trustees agreed to look at development, funding, people, policies and procedures. The trustees aim to carry on running and developing our current projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its governing document, a deed of trust and constitutes an incorporated charity. The structure, governance and management is in accordance with the ACT SCIO constitution that was adopted in Feb 2025. Additional policies and procedures are agreed as required for specific aspects of our projects. A group of seven trustees oversee governance, and compliance with OSCR requirements. A larger group of members sets policy and objectives for ACT. Each project has a project leader who is supported by one of the trustees.

Auchencairn Climate Transition SCIO

Report of the Trustees
for the Period 13th February 2025 to 31st March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CS007350 (Scotland)

Registered Charity number
SC053974

Registered office

[REDACTED]
[REDACTED]
[REDACTED]
Castle Douglas
DUMFRIESSHIRE
[REDACTED]

Trustees

J Hyde (appointed 13.2.25)
Mrs S Pallinder (appointed 13.2.25)
L Paton (appointed 13.2.25)
K Slattery (appointed 13.2.25)
H Zaluczkowska (appointed 13.2.25)
C Ross (appointed 13.2.25)
S Brooke (appointed 13.2.25)

Independent Examiner

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

Approved by order of the board of trustees on 1st May 2026 and signed on its behalf by:

[REDACTED]
Jill Hyde (May 1, 2026 21:41:28 GMT+1)

J Hyde - Trustee

**Independent Examiner's Report to the Trustees of
Auchencairn Climate Transition SCIO**

Independent examiner's report to the trustees of Auchencairn Climate Transition SCIO ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 13th February 2025 to 31st March 2026.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rodney Palmer BA CA
The Institute of Chartered Accountants of Scotland

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

1st May 2026

Auchencairn Climate Transition SCIO

Statement of Financial Activities
for the Period 13th February 2025 to 31st March 2026

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		58,540	51,850	110,390
Other trading activities	2	2,453	-	2,453
Total		<u>60,993</u>	<u>51,850</u>	<u>112,843</u>
EXPENDITURE ON				
Raising funds		982	100	1,082
Charitable activities				
Charitable Activities		27,246	30,179	57,425
Total		<u>28,228</u>	<u>30,279</u>	<u>58,507</u>
NET INCOME				
Transfers between funds	7	32,765 2,979	21,571 (2,979)	54,336 -
Net movement in funds		<u>35,744</u>	<u>18,592</u>	<u>54,336</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>35,744</u></u>	<u><u>18,592</u></u>	<u><u>54,336</u></u>

The notes form part of these financial statements

Auchencairn Climate Transition SCIO

Balance Sheet
31st March 2026

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	4	29,754	-	29,754
CURRENT ASSETS				
Debtors	5	-	14,000	14,000
Cash at bank		6,951	4,591	11,542
		6,951	18,591	25,542
CREDITORS				
Amounts falling due within one year	6	(960)	-	(960)
NET CURRENT ASSETS		5,991	18,591	24,582
TOTAL ASSETS LESS CURRENT LIABILITIES		35,745	18,591	54,336
NET ASSETS		35,745	18,591	54,336
FUNDS	7			
Unrestricted funds				35,745
Restricted funds				18,591
TOTAL FUNDS				54,336

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st March 2026.

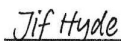
The members have not required the company to obtain an audit of its financial statements for the period ended 31st March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 1st May 2026 and were signed on its behalf by:


Jif Hyde (May 1, 2026 21:41:28 GMT+1)

J Hyde - Trustee

The notes form part of these financial statements

Auchencairn Climate Transition SCIO

Notes to the Financial Statements
for the Period 13th February 2025 to 31st March 2026

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

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

2. OTHER TRADING ACTIVITIES

	£
Bike Hire	2,073
Bike Sales	380
	2,453

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st March 2026.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st March 2026.

Auchencairn Climate Transition SCIO

Notes to the Financial Statements - continued
for the Period 13th February 2025 to 31st March 2026

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Totals £
COST			
Additions	2,979	26,775	29,754
	<u>2,979</u>	<u>26,775</u>	<u>29,754</u>
NET BOOK VALUE			
At 31st March 2026	<u>2,979</u>	<u>26,775</u>	<u>29,754</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Prepayments and accrued income	£ 14,000
	<u>£ 14,000</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors	£ 960
	<u>£ 960</u>

7. MOVEMENT IN FUNDS

	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds			
General fund	32,766	2,979	35,745
Restricted funds			
Community Transport Fund	7,410	(2,979)	4,431
Volunteering Support Fund	14,160	-	14,160
	<u>21,570</u>	<u>(2,979)</u>	<u>18,591</u>
TOTAL FUNDS	<u>54,336</u>	<u>-</u>	<u>54,336</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,993	(28,227)	32,766
Restricted funds			
Seed Fund	99	(99)	-
Community Transport Fund	30,001	(22,591)	7,410
Volunteering Support Fund	20,000	(5,840)	14,160
Summer of Play	1,000	(1,000)	-
Climate Week Event	750	(750)	-
	<u>51,850</u>	<u>(30,280)</u>	<u>21,570</u>
TOTAL FUNDS	<u>112,843</u>	<u>(58,507)</u>	<u>54,336</u>

Auchencairn Climate Transition SCIO

Notes to the Financial Statements - continued
for the Period 13th February 2025 to 31st March 2026

7. MOVEMENT IN FUNDS - continued

Seed Fund

Funded seeds and equipment for vegetable growing in the Auchencairn Link Park community allotment during summer of 2025.

Community Transport Fund

This year long funding supported community transport project in providing activities such as ebike hires and led bike rides, Dr Bike repair and maintenance skill share sessions, Bikeability sessions in the primary school and improvements to the Bike Hub. The Regionwide Community Fund also supported the Community Transport Project.

Volunteering Support Fund

Supporting volunteering in the community transport, food growing and biodiversity projects, encouraging active participation, support for volunteers and training opportunities across all ACT activities.

Summer of Play

Supported activities in summer 2025 for children and their parents to go on excursions in a group with transport and group leader.

Climate Week Event

Supported events in Auchencairn to tie in with Climate Awareness week in October 2025.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st March 2026.

Auchencairn Climate Transition SCIO
Detailed Statement of Financial Activities
for the Period 13th February 2025 to 31st March 2026

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	58,130
Grants	51,850
Admissions	410
	110,390

Other trading activities

Bike Hire	2,073
Bike Sales	380
	2,453

Total incoming resources

112,843

EXPENDITURE

Other trading activities

Purchases	1,082
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Charitable activities

Wages	37,160
Insurance	1,052
Telephone	21
Postage and stationery	165
Transport Costs	541
Training Costs	504
Room Hire	1,000
Rent	650
Volunteer Support Fund Costs	1,193
Entry Fees	862
Property Upkeep	4,266
Repairs and Renewals	2,275
	49,689

Support costs

Management

Advertising	1,157
Sundries	644
Dpn of plant & machinery	4,730
	6,531

Finance

Bank charges	5
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Governance costs

Accountancy and legal fees	1,200

Total resources expended

58,507

Net income

54,336

This page does not form part of the statutory financial statements

