

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	06	2024		31	05	2025

**Reference and administration details**

<b>Charity name</b>	Friends of Kirkcudbright Swimming Pool
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	SC027836
<b>Charity's principal address</b>	Kirkcudbright Swimming Pool Castledykes Road Kirkcudbright Postcode: DG6 4AW

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[REDACTED]	Chairman		
2	[REDACTED]	Secretary		
3	[REDACTED]	Treasurer		
4	[REDACTED]			
5	[REDACTED]			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document      Constitution

Trustee recruitment and appointment      At AGM

## Objectives and activities

Charitable purposes      Raise money to support community swimming pool

Summary of the main activities in relation to these objects      Charity shop and various events

## APPENDIX 1

### Achievements and performance

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

To raise funds for the local community swimming pool through the charity shop, which is run by volunteers.

### Financial review

**Brief statement of the charity's policy on reserves**

**Details of any deficit**

**Donated facilities and services (if any)**

APPENDIX 1

Other optional information

Declaration

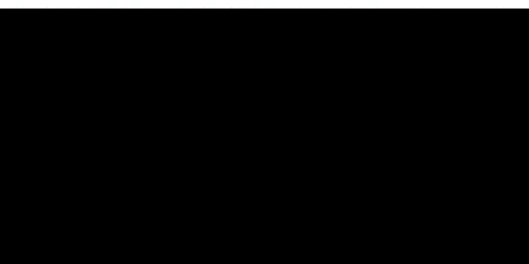
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)



CHAIRMAN

Date

16.02.2026.



## Friends of Kirkcudbright Swimming Pool

SC027836

## Receipts and payments accounts

For the period from				to			
	01	06	2024		31	05	2025

## 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 £
<b>A1 Receipts</b>						
Donations	8,386				8,386	3,036
Legacies	19,069				19,069	
Grants	5,000				5,000	
Receipts from fundraising activities - staff	1,219				1,219	
Gross trading receipts	55,076				55,076	58,382
Income from investments other than land and buildings	50,037				50,037	50,095
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Misc	131				-	
Repayment from pool						
Bank Interest	268				268	252
<b>A1 Sub total</b>	<b>139,186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,186</b>	<b>111,765</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>139,186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>139,186</b>	<b>111,765</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	126,397				126,397	119,228
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	-				-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>A3 Sub total</b>	<b>126,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126,397</b>	<b>119,228</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>126,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126,397</b>	<b>119,228</b>
<b>Net receipts / (payments)</b>	<b>12,789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,789</b>	<b>(7,463)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>12,789</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,789</b>	<b>(7,463)</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	7,781				7,781	15,244
	Surplus / (deficit) shown on receipts and payments account	12,789				12,789	(7,463)
						-	-
						-	-
	<b>Cash and bank balances at end of year</b> <small>(Agree balances with receipts and payments account(s))</small>	<b>20,570</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,570</b>	<b>7,781</b>

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
	Santander		37	32
	Nucleus Investments		117,748	182,895
		<b>Total</b>	<b>117,785</b>	<b>182,927</b>

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Property			30,000	30,000
		<b>Total</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		<b>Total</b>	<b>-</b>	<b>-</b>

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		<b>Total</b>	<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
		16/2/26

**Section C Notes to the Accounts**

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

All funds are unrestricted

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			

**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)	<b>x</b>
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**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)	<b>x</b>
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**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**

## Friends of Kirkcudbright Swimming Pool

SC027836

**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	8,386				8,386	3,036
					-	
					-	
					-	
<b>Total</b>	<b>8,386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,386</b>	<b>3,036</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
CAF	5,000		5,000	
			-	
			-	
			-	
<b>Total</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>

## 3 Gross receipts from other 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 £
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 £
Utilities	2,484				2,484	3,036
Maintainance	1,164				1,164	59
Insurance	748				748	693
DGC					-	290
Pool	122,000				122,000	115,000
IE accounts					-	-
Admin - Bookkeeping service					-	150
					-	
					-	
<b>Total</b>	<b>126,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>126,397</b>	<b>119,228</b>

# OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts								v2
<b>Report to the trustees/members of</b>	Charity name <b>Friends of Kirkcudbright Swimming Pool</b>							
<b>Registered charity number</b>	SC027836							
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	06	2024		31	05	2025	
<b>Set out on pages</b>								(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	<p>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. 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.</p>							
<b>Basis of independent examiner's statement</b>	<p>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 accounts.</p>							
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
<b>Signed:</b>	[Redacted Signature]			<b>Date:</b>	20/2/26			
<b>Name:</b>	[Redacted Name]							
<b>Relevant professional qualification(s) or body (if any):</b>								
<b>Address:</b>	Earlston Lodge Borgue Kirkcudbright DG6 4ST							

\*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.