

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	Jan	2025	To	31	Dec	2025

Reference and administration details

Charity name
Other names charity is known by

Registered charity number

Charity's principal address

Friends of Broughton House and Garden

SC 012686

NTS Broughton House

12 High Street

Kirkcudbright

Postcode DG6 4JX

4JX

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	Mike Duguid	Chair		Committee/AGM
2	Gwen Shaw	Secretary & Membership		
3	Will Williams	Treasurer		
4	Jackie Medicks	Events Bookings		
5	Sandra Walsh	Events Bookings		
6	Graham Finch			
7	John Corrie			
8	Barbara Deering			
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
See trustees table above	

Structure, governance and management

Type of governing document

The charity operates under the terms of its constitution and has an insurance contract to safeguard its interests and work.

Trustee recruitment and appointment

Reviewed at the AGM and appropriate action taken to invite and decide on new trustees as well as acknowledging the contribution of trustees that may be standing down.

Objectives and activities

Charitable purposes

The objects of the Friends shall be the education of the public and the furtherance of the charitable objects of the National Trust for Scotland in its work relating to Broughton House by the promotion, support, assistance and improvement of the Hornel Art Gallery, Library and Garden at the said Broughton House, Kirkcudbright.

Summary of the main activities in relation to these objects

1. Fund raising events at NTS Broughton House to increase understanding and awareness of the property, its collections and paintings and the life of Hornel and his colleagues
2. Ongoing collaboration with the manager and staff at Broughton House
3. Financial contributions to NTS projects
4. Improvements to the audio facilities at Broughton House.
5. Managing and maintenance of communication with members.
6. Arrangements for securing annual membership payments.

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Achievements and performance

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

1. Fundraising through events at Broughton House
2. Sustainable management and governance of the charity
3. Contribution to NTS projects
4. Improvements of audio systems at Broughton House

Financial review

Brief statement of the charity's policy on reserves

The charity does not employ staff and does not have assets to maintain. It exists to support NTS as the charity owning and managing Broughton

Details of any deficit

No deficit

Donated facilities and services (if any)

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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)

MICHAEL DUGUID

Position (e.g. Chair)

CHAIR

Date

5 MARCH 2026



Receipts and payments accounts						
For the period from				to		
	01	01	2025		31	12 2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	537				537	665
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,947				1,947	3,122
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Bank correction	- 14				- 14	25
A1 Sub total	2,470	-	-	-	2,470	3,812
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,470	-	-	-	2,470	3,812
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,357				2,357	2,393
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	2,357	-	-	-	2,357	2,393
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,357	-	-	-	2,357	2,393
Net receipts / (payments)	113	-	-	-	113	1,419
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	113	-	-	-	113	1,419

Section B Statement of balances

Categories	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 £
B1 Cash funds	Cash and bank balances at start of year	12,193				12,193	10,774
	Surplus / (deficit) shown on receipts and payments account	113				113	1,419
						-	
						-	
	Cash and bank balances at end of year	12,306	-	-	-	12,306	12,193
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

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

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

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

Signature

Print Name

Date of
approval


MICHAEL DUGUID

5/3/26

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	£
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

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Office of the Scottish Charity Regulator

Independent examiner's report on the accounts								V2
Report to the trustees/members of	Charity name Friends of Broughton House & Garden							
Registered charity number	SC012686							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	01	2025		31	12	2025	
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. 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 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.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:								Date: 07.04.2026
Name:	Jennifer J Milby							
Relevant professional qualification(s) or body (if any):	Office Manager Kirkcudbright Development Trust							
Address:	The Johnston St Mary Street Kirkcudbright DG6 4EG							

*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.