



Receipts and payments accounts

For the period from				to			
	01	07	2024		30	06	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 £
A1 Receipts						
Donations	3,800				3,800	
Legacies					-	
Grants		15,500			15,500	875
Receipts from fundraising activities	840				840	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Misc	24				24	
A1 Sub total	4,664	15,500	-	-	20,164	875
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,664	15,500	-	-	20,164	875
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,201				5,201	641
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	5,201	-	-	-	5,201	641
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,201	-	-	-	5,201	641
Net receipts / (payments)	(537)	15,500	-	-	14,963	234
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(537)	15,500	-	-	14,963	234

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

The restricted funds are for grant funded projects and the remaining funds are unrestricted.

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

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)	
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Authority under which paid	£

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

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Kirkcudbright Forum

SC045740

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Kbt Rotary		2,600			2,600	-
Kirkcudbright Development Trust		500			500	-
Harbour Cottage Gallery		500			500	-
Kbt History Society		200			200	-
Total	-	3,800	-	-	3,800	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
D & G Council		15,500	15,500	-
Kbt Summer Coastal Benefit		500	500	-
			-	-
			-	-
Total	-	16,000	16,000	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

4 Payments relating directly to charitable activities

	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 £
Advertising	3,355				3,355	381
Website	672				672	
Room Hire	353				353	
Admin	778				778	
Printing	43				43	
					-	
					-	
					-	
					-	
					-	
					-	
Total	5,201	-	-	-	5,201	381

Kirkcudbright Forum

Report and Financial Statement for the year to 30th June 2025

The trustees present the report together with financial statements for the period ended 30th of June 2025.

Kirkcudbright forum began its activities in 1999 as a voluntary group to represent various organisations in the royal borough of Kirkcudbright with the aim of promoting the town as an arts, heritage and culture town for the benefit of Dumfries and Galloway region. Kirkcudbright Forum obtained charitable status with OSCR as a Scottish Charitable Incorporated Organization (SCIO) on the 24th of June 2015. These accounts reflect all transactions for the year to 30th of June 2025.

Reference and Administrative information:-

Charity name - Kirkcudbright Forum

Charity number - SCO45740

Address - c/o 1 Police Close, High Street, Kirkcudbright, DG6 4EL

Current trustees -

Andrew Campbell - Chair

Leslie Garbutt - Secretary

Lindsay Forbes - Treasurer

Avive Asbridge

Gordon Cowan

Colin Saul

Appointment of Trustees

Kirkcudbright Forum meets on the 4th Monday of each month except for August. Meetings are open to the public.

Trustees are elected at the annual general meeting which is held in November.

Objectives

The main objective is to advance, promote and develop Kirkcudbright as an arts, heritage and culture town for the benefit of Dumfries and Galloway Region.

Achievements and Performance

During this year "What's on in Kirkcudbright" leaflet was produced and paid for with the help of a grant from Kirkcudbright Common Good Fund. Similar information will continue to be issued and the Kirkcudbright website continues to be maintained and appears to be much used with a small fee being charged for advertising.

October 2024 saw a town Showcase organised by the Forum to promote local organisations and groups to people who live in the area. The aim was to assist each organisation in finding and recruiting new members. This is required to help keep as many of the groups/organisations alive. The attendance at the Showcase was outstanding and exceeded everyone's expectations.

Financial Review

Funding for the organization has come from grants from the Common Good Fund of the Royal Borough and Stewartry Area Committee of Dumfries and Galloway Council and advertising income.

At the end of the period funds were held as per the attached statement of £18,100 restricted funds to be used towards the installation of new signage in the town. Also we have £663.26 of unrestricted funds.

The policy in respect of unrestricted funds at year end is to keep those funds for future projects and to be available to fund future Kirkcudbright brochures should local authority grant assistance be reduced or withheld.

Plans for the future

The trustees plan to continue producing Kirkcudbright tourist information and other leaflets promoting the town. The Forum also intends maintaining town signage, assisting where appropriate the Town Development Trust.

New signage for the visitor attractions in town are planned for 2025/6.

This report was approved by the Trustees on 22nd June 2026 and signed on their behalf:-



Lyn Langton - Treasurer

APPENDIX 3



Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name
Kirkcudbright Forum

Registered charity number

SC045740

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year	to	Day	Month	Year
01	07	2024		30	06	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

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:

Name:

Jennifer J Milby

Date:

01/07/2026

Relevant professional qualification(s) or body (if any):

Trust Manager
Kirkcudbright Development Trust

Address:

The Johnston
St Mary Street
Kirkcudbright
DG6 4EG

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details
of any items that the
examiner wishes to
disclose**

Having received and examined the accounts of 2024-2025, I
can confirm all is correct; however, they were late being
presented to myself. (May 2026)