APPENDIX 1

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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	06	04	2025	To	05	04	2026

Reference and administration details

Charity name	Kirkandrews Kirk Trust
Other names charity is known by	
Registered charity number	**SC027744**
Charity's principal address	c/o Craig Cottage
	Kirkandrews, Borgue
	Kirkcudbright
	Postcode: DG6 4UB

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	Christopher Brown			
2	Vacant			
3	John Shields			
4	Anne Hale			
5	Mary Kate Brown OBE			
6	Elizabeth Brown			
7	David Simpson			
8	Robert Hale			
9	Betsey Jameson			
10	Kate Yonge			
11	Kathy Sproat			
12	Fred Carson			

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

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Structure, governance and management

Type of governing document	The Trust was constituted under a Trust Deed dated 31st March 1998.
Trustee recruitment and appointment	The trustees are appointed or reappointed at our AGM (now in) June each year.

Objectives and activities

Charitable purposes	(i) Until the vesting date, the Trustees shall from time to time and at any time in their uncontrolled discretion, but subject always to the discretionary powers conferred on them under sub-clause 3(ii) and clause 6 hereof, pay or apply the capital or the income of the trust estate, in sums of such amount as the trustees in their absolute discretion may decide, in anyone or more or all of the following ways, videlicet:- (a) Guard the Kirkandrews Kirk Building for the use thereof by the population of Kirkandrews and Borgue for worship or associated purposes (b) To or for the benefit of such one or more charitable institution or charitable institutions as the trustees in their uncontrolled discretion may from time to time select (c) In implementing or assisting to implement any charitable purpose or charitable purposes which the trustees in their uncontrolled discretion may from time to time by minute resolve upon.
Summary of the main activities in relation to these objects	The purpose of the Trust is the maintenance of Kirkandrews Kirk building for use, as appropriate, as a church or other appropriate purposes for Borgue and the wider surrounding area. The Trustees also wish to encourage visitors to the building where possible in order to widen knowledge and awareness of its existence, its history and its uses.

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Achievements and performance

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

Over the course of the year to which this report relates, we have once again been able to host weddings and other events. We were able to hold our regular ecumenical Sunday evening weekly services during July and August and held our Carols by Candlelight service at Christmas 2025. We have been able to host fund-raising social events and serve as a meeting place for coastal walks & foraging events. Our openings to the public on Sunday afternoons (Easter to September) were reinstated fully. We have been able to restart advertising the educational value of the Kirk building and have plans for this purpose. The website has been re-designed. It continues to serve with comprehensive information and is updated regularly. Maintenance of the Kirk continues. We are still looking to upgrade the heating system. We have again arranged for an annual inspection of the fabric of the building. The planning for our programme of events continues.

This year 2025/2026, we have continued to address issues which last year 2024/2025 were on-going targets:

1: Encouraging greater use of the Kirk - we continue to advertise the Kirk as a venue for all manner of events. This year we hosted weddings; a renewal of vows; a Chinese-themed Burns Night; Foraging events; Wreath-making workshops; a Ramblers lunch stop; classical music concerts and various other private events. We have an instagram account and the website is regularly updated. We are still looking to have an article in Dumfries and Galloway Life magazine and we have started to advertise in The Bulletin, a free guide delivered monthly to every address in the D&G area.

2: Limited parking - We continue to monitor parking and to liaise closely with event organisers. We have updated the information on our website in respect of parking, with clear instructions and a map. We have installed noticeboards outside the Kirk which display parking information.

Our fundraising comprises events such as sales of work and souvenirs, coffee mornings and donations all bringing in significant sums. Such fundraising is normally aimed at, in addition to on-going general maintenance of the building, addressing any specific aspects.

Financial review

Brief statement of the charity's policy on reserves

The Trust held unrestricted funds of £26,007.56 in the bank account and £270.25 in cash. The trustees consider that this will enable them to support the Kirk for the coming year, although future improvement plans are currently on hold until further funding is acquired.

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Details of any deficit	NIL
Donated facilities and services (if any)	Volunteers, mostly trustees, offer their services free of charge for garden maintenance, kirk cleaning, preparations for weddings, open days etc. Local residents allow guests for weddings to park on their driveways and to use their gardens for photographs. Firewood is generously donated by a local resident. Jams and marmalades and home knitted articles of clothing are very kindly donated by a local resident (former Trustee)

Other optional information

NIL

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	JA Shields	Anna Hale
Full name(s)	JOHN ARTHUR SHIELDS	ANNA MARIA HALE
Position (e.g. Chair)	TREASURER	SECRETARY
Date	23/6/2026	23.06.2026

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Kirkandrews Kirk Trust **SC027744**

Receipts and payments accounts

For the period from 06 04 2025 to 05 04 2026

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	1,171				1,171	2,101
Legacies					-	
Grants					-	
Receipts from fundraising activities	559				559	102
Gross trading receipts	5,628				5,628	3,437
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Misc						29
Gift Aid					-	
A1 Sub total	7,358	-	-	-	7,358	5,670
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	7,358	-	-	-	7,358	5,670
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,590				4,590	3,148
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
Misc					-	29
A3 Sub total	4,640	-	-	-	4,640	3,227
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,640	-	-	-	4,640	3,227
Net receipts / (payments)	2,718	-	-	-	2,718	2,443
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,718	-	-	-	2,718	2,443

Section B Statement of balances

B1 Cash funds

	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 £
Cash and bank balances at start of year	23,289				23,289	20,845
Surplus / (deficit) shown on receipts and payments account	2,718				2,718	2,443
					-	
					-	
Cash and bank balances at end of year	26,007	-	-	-	26,007	23,288

(Agree balances with receipts and payments account(s))

B2 Investments

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

B3 Other assets

	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Kirkandrews Kirk		10,000		10,000
Total		10,000	-	10,000

B4 Liabilities

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

B5 Contingent liabilities

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

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

Signature	Print Name	Date of approval
A Hare	ANNA MARIA HARE	23.06.2026
JA Shields	JOHN ARTHUR SHIELDS	23/6/26

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Section C Notes to the Accounts

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

All remaining 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)	x

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)	x

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

Kirkandrews Kirk Trust

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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	1,171				1,171	2,101
					-	
					-	
					-	
Total	1,171	-	-	-	1,171	2,101
		-	-	-		-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

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 £
Kirk Collections	301				301	267
Cash Sales/donations	1,870				1,870	2,101
Fundraising	559				559	102
Weddings	525				525	625
Online/bank transfer sales	2,162				2,162	1,005
Concert Tickets					-	1,540
Kirk Hire	770					
Misc					-	29
Total	6,186	-	-	-	5,416	5,669
		-	-	-		

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 £
Utilitites	221				221	394
Insurance	999				999	974
Maintainance Costs	686				686	246
Concert Performers	900				900	-
IE Accounts	50				50	50
Hall Hire	-				-	-
Donations	-				-	670
Misc	7				7	29
Supplies	1,776				1,776	864
	-				-	-
Total	4,640	-	-	-	4,640	3,227
		-	-	-		

APPENDIX 3

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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
Kirkandrews Kirk Trust

Registered charity number
SC027744

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
06	04	2025	**to**	05	04	2026

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: J. Milby **Date:** 01/07/2026

Name: Jennifer Milby, Trust Manager

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

Address:
Kirkcudbright Development Trust
The Johnston, St Mary Street
Kirkcudbright
DG64EG

*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.