

APPENDIX 1



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	01	10	2024	To	30	09	2025

Reference and administration details

Charity name	Twynholm Action group
Other names charity is known by	
Registered charity number	SC033520
Charity's principal address	51 Main Street
	Twynholm
	Kirkcudbright
	Postcode DG6 4NT

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]	Chair		
2				
3				
4		Treasurer		
5				
6				1 Oct 2024 – 16 Aug 2025
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

By application to existing trustees or by invitation from existing trustees

Objectives and activities

Charitable purposes

The provision of recreational facilities, or the organisation of recreational activities, with the objective of improving the condition of life for the persons for whom the facilities or activities are primarily intended, The advancement of environmental protection or improvement.

Summary of the main activities in relation to these objects

Our main activity consists of maintenance of the village garden. We met regularly, at least once a month, to carry out any work required. We decorated the garden with Christmas lights adding a festive atmosphere to the garden and had an official lighting-up ceremony with a local village worthy given the honour of switching on the lights.

We continued to maintain the half-mile-long footpath connecting the village to country walks which is also part of the group's remit. This remains popular because so many people have continued taking exercise post Covid. It also enabled young workers at the Cocoa Bean Chocolate Factory to walk to work when the facility was open. The whole purpose of the path is to save people having to walk on the very busy A75 trunk road.

A new bench, made by the Men's Shed in Castle Douglas, was erected along the path by volunteers. Sadly another bench in the garden was vandalised and needed repair.

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Achievements and performance

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

The garden has undergone substantial renovation over this past year with a substantial number of new plants. This was enabled by a kind donation of £200 from whist drives in the village.

The planters beside the War Memorial continues to be stocked with plants throughout the year and was tidied up in preparation for the annual Remembrance service

Financial review

Brief statement of the charity's policy on reserves

As we are a small charity, we do not have a reserves policy.

Details of any deficit

None

Donated facilities and services (if any)

None

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Other optional information

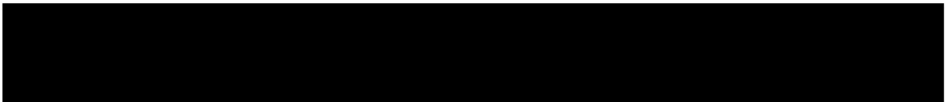

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Other optional information

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)	
Position (e.g. Chair)	CHAIRMAN
Date	19 JAN 2026 19th Jan. 2026.



Receipts and payments accounts							
For the period from				to			
	01	10	2024		30	09	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	1,820				1,820	160
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Interest	19				19	27
A1 Sub total	1,839	-	-	-	1,839	187
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,839	-	-	-	1,839	187
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	409				409	866
Grants and donations					-	
Governance costs:					-	
Audit / independent examination - 2 yrs					-	100
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	409	-	-	-	409	966
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	409	-	-	-	409	966
Net receipts / (payments)	1,431	-	-	-	1,431	(779)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	1,431	-	-	-	1,431	(779)

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	1,621				1,621	2,400
	Surplus / (deficit) shown on receipts and payments account	1,431				1,431	(779)
						-	
						-	
	Cash and bank balances at end of year	3,052	-	-	-	3,052	1,621
	(Agree balances with receipts and payments account(s))						

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

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Garden & paths		27,237	27,237	27,237
		Total		27,237	27,237

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

Categories	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
		19/1/26

Section C Notes to the Accounts

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

Maintenance of Community Garden and Path

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
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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)	
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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

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 £
One of Donations	1,500				1,500	
Regular donations	120				120	160
	-				-	
	-				-	
Total	1,620	-	-	-	1,620	160

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 £
Bank Interest	25				25	27
					-	
					-	
					-	
					-	
					-	
Total	25	-	-	-	25	27

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 £
Garden Plants	-				-	
Insurance	359				359	349
Garden Maintenance/Equipment	50				50	517
Accounts					-	100
Printing	-				-	
					-	
					-	
					-	
					-	
Total	409	-	-	-	409	966

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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 Twynholm Action Group							
Registered charity number	SC033520							
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	10	2024	to	30	09	2025	
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<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>							
Basis of independent examiner's statement	<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>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:	[Redacted Signature]			Date: 20/01/2026				
Name:								
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.