

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	11	2023	To	31	10	2024

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

KIRKGUNZEON COMMUNITY WIND FARM FUND (SCIO)
SC046034

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			
2			
3			
4			
5			
6			
7			
8			
9			
1			
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

Kirkgunzeon Community Wind Farm was incorporated as a SCIO on 7th October 2015 and its governing document is its constitution.

Trustee recruitment and appointment

Any member of the SCIO can stand for appointment at the AGM or may be co-opted on at any time by the board as per the constitution.

Objectives and activities

Charitable purposes

To advance citizenship and community development by distribution Wind Farm Community benefit money and other grants (eg from government, commercial or charitable sources with which the Trust has had discussion and for which the Trust is acting as an agent to distribute funds for qualifying projects and activities), to local groups, organisations and individuals according to the criteria and need as defined from time to time for projects (Economic, Employment, Educational, Environmental, Social Well being) that will benefit local communities to Kirkcubright (Dumfries and Galloway) and/or the adjacent Community Council areas. The advancement of environmental protection or improvement including preservation or conservation of the natural environment or particular parts of it and the promotion of sustainable development. Sustainable Development means development that meets the needs of the present without compromising the ability of future generations to meet their needs. The prevention or relief of poverty including preventing those who are poor from becoming poorer as well as preventing those who are at risk of being poor or from becoming poor.

Summary of the main activities in relation to these objects

To provide grants to community groups and individuals.

APPENDIX 1**Achievements and performance**

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

3 grants were awarded during the financial year 1 November 2023 to 31st October 2024

Maxwell Memorial Hall were awarded £1,000 towards providing activities at the annual Kirkgunzeon Village Gala Day event

Kirkgunzeon Primary School were awarded £12,000 towards creating an outdoor play area for use by pupils and the public

[REDACTED] was awarded £440 towards obtaining his Glider Pilot Licence

Financial review

Brief statement of the charity's policy on reserves

N/A

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

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)		
Date		

Additional information

Declaration

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

Signed on behalf of the charity's trustees

Signature

Full name

Position (e.g. Chair)

Date

CHAIRMAN

TREASURER

7/5/25

Kirkcubteen Community Wind Farm Year Ending 31 October 2024 Financial Report

Income	Nov-23	Jan-24	Mar-24	Apr-24	Jun-24	Sep-24	Oct-24	Total	
B/F Opening Balance	£ 10,422.41						£ 10,422.41		
Plasgow Renewables							£ 18,380.88	£ 30,596.89	
Total Funds	£ 12,216.01						£ 41,019.30		
Expenditure									
Kirkcubteen Annual Gala Day			£ 1,000.00	£ 25.30				£1,025.30	
School Outdoor Play area					£ 12,000.00			£12,000.00	
Licence						£ 440.00		£440.00	
								£0.00	
								£0.00	
Total Expenditure								£13,465.30	
Balance C/F									£27,554.00

7/5/25

7/5/25

SC046034



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2023		31	10	2024

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	30 597				30 597	10 422
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					-	
					-	
A1 Sub total	30 597	-	-	-	30 597	10 422
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	30 597	-	-	-	30 597	10 422
A3 Payments						
Expenses for fundraising activities						
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	25				25	
Grants and donations	13 440				13 440	
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	13 465	-	-	-	13 465	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	13 465	-	-	-	13 465	-
Net receipts / (payments)	17 132	-	-	-	17 132	10 422
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	17 132	-	-	-	17 132	10 422

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	10 422				10 422	
	Surplus / (deficit) shown on receipts and payments account	17 132				17 132	
						-	
						-	
	Cash and bank balances at end of year	27 554	-	-	-	27 554	-
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	- 10 422

	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

Section C Notes to the Accounts

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

The funds are used to award grants to community groups and individuals in Kirkgunzeon and surrounding area.

C2 Grants

Type of activity or project supported	Individual /	Number of grants	£
Kirkgunzeon Annual Gala day activities		1	1 000
Kirkgunzeon Primary school Outdoor Play Area		1	12 000
██████████ Glider Pilot Licence		1	440
Total			13 440

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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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

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

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

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 £
T-Shirt for marketing purposes	25				25	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	25	-	-	-	25	-
	-	-	-	-	-	-

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					30 597	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	30 597	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	30 597	-
Payments						
Expenses for fundraising activities					25	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					13 440	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	13 465	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	13 465	-
Net receipts / (payments)	-	-	-	-	17 132	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	17 132	-
Nature and purpose of funds						

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts																									
Report to the trustees/members of	Charity name Kirkgunzeon Community Windfarm Fund (SCIO)																								
Registered charity number	SC046034																								
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="4">Period start date</th> <th colspan="4">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> </tr> </thead> <tbody> <tr> <td>01</td> <td>11</td> <td>2023</td> <td>to</td> <td>31</td> <td>10</td> <td>2024</td> <td></td> </tr> </tbody> </table>	Period start date				Period end date				Day	Month	Year		Day	Month	Year		01	11	2023	to	31	10	2024	
Period start date				Period end date																					
Day	Month	Year		Day	Month	Year																			
01	11	2023	to	31	10	2024																			
Set out on pages	One to (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 have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper statement to be reached. 																								
Signed:	Date: 19/5/2025																								
Name:																									
Relevant professional qualification(s) or body (if any):	BSc CA (INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND)																								
Address:																									

*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.