

APPENDIX 1

OscR

Office of the Scottish Charity Regulator

| Trustees' Annual Report for the period | | | | | | | |
|--|-----|-------|------|-----------------|-----|-------|------|
| Period start date | | | | Period end date | | | |
| From | Day | Month | Year | To | Day | Month | Year |
| | 01 | 04 | 2024 | | 31 | 03 | 2025 |

Reference and administration details

| | | |
|---------------------------------|------------------------------|-------------------|
| Charity name | Tyndrum Infrastructure Group | |
| Other names charity is known by | TIG | |
| Registered charity number | SC051750 | |
| Charity's principal address | Eilean Cor | |
| | Dochart Road | |
| | Killin | |
| | Perthshire | Postcode FK21 8SN |
| | | |

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 | | Chair | | |
| 2 | | Treasurer | | |
| 3 | | Secretary | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | | | |
| 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 invitation.

Objectives and activities

Charitable purposes

To the advancement of citizenship or community development and the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage by/through the provision of a new changing places toilet and thereafter the improvement of community and visitor infrastructure in the village of Tyndrum, including a chemical waste disposal point, improved toilets and campervan recycling stations.

Summary of the main activities in relation to these objects

- Toilets are now built and open
- Charity will be kept going as its part of a contractual agreement with the CPT funder

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Achievements and performance

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

Our main achievements in the financial year was to complete the build and have the toilets open.

Financial review

Brief statement of the charity's policy on reserves

The funds available to the charity are mainly Unrestricted Reserves which were used to build the new changing places toilet in Tyndrum.

Details of any deficit

N/A

Donated facilities and services (if any)

Donation of the site to be used for the new changing places toilet valued at £60,000.

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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)

Date

Chair

11/12/2025

Tyndrum Infrastructure Group

SC051750



| Receipts and payments accounts | | | | | | | |
|--------------------------------|-------------------|-------|------|----|-----------------|-------|------|
| For the period from | Period start date | | | to | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | April | 2024 | | 31 | March | 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 | 13,500 | | | | 13,500 | 1,465 |
| Legacies | | | | | - | |
| Grants | 1,818 | | | | 1,818 | 7,309 |
| 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 | 75 | | | | 75 | 1,400 |
| A1 Sub total | 15,393 | - | - | - | 15,393 | 10,174 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 15,393 | - | - | - | 15,393 | 10,174 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | - | | | | - | |
| Payments relating directly to charitable activities | - | | | | - | 13,037 |
| Grants and donations | 10,390 | | | | 10,390 | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | - | | | | - | 304 |
| Other | 1,805 | | | | 1,805 | 56 |
| A3 Sub total | 12,195 | - | - | - | 12,195 | 13,397 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 12,195 | - | - | - | 12,195 | 13,397 |
| Net receipts / (payments) | 3,198 | - | - | - | 3,198 | (3,223) |
| A5 Transfers to / (from) funds | | | | | | |
| Surplus / (deficit) for year | 3,198 | - | - | - | 3,198 | (3,223) |

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 | 27 | | | | 27 | 3,250 |
| | Surplus / (deficit) shown on receipts and payments account | 3,198 | | | | 3,198 | (3,223) |
| | | | | | | - | |
| | | | | | | - | |
| | Cash and bank balances at end of year (Agree balances with receipts and payments account(s)) | 3,225 | - | - | - | 3,225 | 27 |
| B2 Investments | Details | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| B3 Other assets | Details | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| B4 Liabilities | Details | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| B5 Contingent liabilities | Details | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Signed by one or two trustees on behalf of all the trustees | Signature | Print Name | | | Date of approval | | |
| | | | | | 06 December 2024 | | |

Section C Notes to the Accounts

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

Unrestricted funds - general fund to cover any expenditure that furthers the objective of the charity.

C2 Grants

| Type of activity or project supported | Individual / Institution | Number of grants made | £ |
|---------------------------------------|--------------------------|-----------------------|-------|
| Changing Places Toilet | Loch Lomond NPA | 2 | 3,217 |
| Changing Places Toilet | Strirling Council | 2 | 5,910 |
| | | | |
| | | | |
| Total | | | 9,127 |

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

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 £ |
|--------------------------|------------------------------------|----------------------------------|---|--|---|--------------------------------------|
| Angus Heward Donation | 2,000 | | | | 2,000 | |
| Doddie F Donation | 1,500 | | | | 1,500 | |
| Turncan Connell Donation | 10,000 | | | | 10,000 | |
| | | | | | - | |
| Total | 13,500 | - | - | - | 13,500 | 1,465 |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|-------------------------|------------------------------------|----------------------------------|---|--------------------------------------|
| Stirling Council | 1,818 | | 1,818 | |
| | | | - | |
| | | | - | |
| | | | - | |
| Total | 1,818 | - | 1,818 | 7,309 |

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 £ |
|------------------------------------|------------------------------------|----------------------------------|--|---|--------------------------------------|-----------------------------------|
| Compensation from Bank of Scotland | 75 | | | | 75 | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 75 | - | - | - | 75 | 1,400 |

4 Payments relating directly to charitable activities

[illegible]

Additional analysis (2)

5 Breakdown of unrestricted funds

| | Unrestricted funds & transfers from other funds | Unrestricted funds & transfers from other funds | Unrestricted funds & transfers from other funds | Unrestricted funds & transfers from other funds | Total unrestricted funds | Total unrestricted funds last period |
|--|---|---|---|---|--------------------------|--------------------------------------|
| Receipts | | | | | | |
| Donations | 13,500 | | | | 13,500 | 1,465 |
| Legacies | | | | | - | |
| Grants | 1,618 | | | | 1,618 | 7,309 |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | 75 | | | | 75 | 1,400 |
| Sub total | 15,393 | - | - | - | 15,393 | 10,174 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 15,393 | - | - | - | 15,393 | 10,174 |
| Payments | | | | | | |
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | - | | | | - | 13,037 |
| Grants and donations | 10,390 | | | | 10,390 | |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | - | | | | - | 304 |
| Other | 1,805 | | | | 1,805 | 56 |
| Sub total | 12,195 | - | - | - | 12,195 | 13,397 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | 12,195 | - | - | - | 12,195 | 13,397 |
| Net receipts / (payments) | 3,198 | - | - | - | 3,198 | (3,223) |
| Transfers to / (from) funds | | | | | - | |
| Surplus / (deficit) for year | 3,198 | - | - | - | 3,198 | (3,223) |

[illegible]

APPENDIX 3



| | | Independent examiner's report on the accounts | | | | | | v2 |
|--|--|---|--------------|-------|-----------------|----------------|--------------|---|
| Report to the trustees/members of | Charity name | Tyndrum Infrastructure Group | | | | | | |
| | Registered charity number | SC051750 | | | | | | |
| On the accounts of the charity for the period | Period start date | | | | Period end date | | | |
| | Day 01 | Month April | Year 2024 | to | Day 31 | Month March | Year 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 (as amended). 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 2006 Accounts Regulations. 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 view given by the accounts.</p> | | | | | | | |
| Independent examiner's statement | <p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</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 | | | | | | | |
| Signed: | [Redacted Signature] | | | Date: | 11/12/2025 | | | |
| Name: | | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | | |
| Address: | COUNT (Scotland) Limited The Old Garage Mill Hills Farm, Crieff PH7 3QW | | | | | | | |

*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.

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

Signed By

