

## APPENDIX 1

# OSCR

Scottish Charity Regulator

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	1	7	24	To	30	6	25

## Reference and administration details

Charity name

Culloden West Allotment and Garden Association

Other names charity is known by

CWAGA

Registered charity number

SC 053441

Charity's principal address

Postcode

## 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	Whole year	
2	Treasurer	Whole year	
3	Funding Officer	Whole year	
4	Secretary	Whole year	
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

A membership who elect a management committee

Trustee recruitment and appointment

Self nominated nominees and then voted for by the membership during the annual meetings if more than one person is put forward for the same position.

## Objectives and activities

Charitable purposes

To provide local access at little expense to the local community for gardening and creating a sustainable communal allotment group growing a variety of flora

Summary of the main activities in relation to these objects

Establish an allotment plot  
Maintain the plots  
Establish a group of members and society for the community garden

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### Achievements and performance

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

Held an annual meeting to confirm potential membership and still awaiting land being gifted to the Trust in order to commence the establishment of the allotment and garden site. Trustees were all re-confirmed in their posts. No funds have been raised.

### Financial review

**Brief statement of the charity's policy on reserves**

Any reserves will be kept for the maintenance and upkeep of the site. All expenditure will be receipted where possible. As no site has been gleaned as of yet, there are no finances held

**Details of any deficit**

None

**Donated facilities and services (if any)**

None

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Other optional information

None

Declaration

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

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)	Treasurer	Chair
Date	03/01/2026	03/01/2026

# APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Culloden West Allotment and Garden Association					
	Registered charity number	SC 053441					
	On the accounts of the charity for the period	Period start date				Period end date	
	Day	Month	Year	to	Day	Month	Year
	1	7	24		30	6	25
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 (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.						
Basis of independent examiner's statement	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.						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [<del>other than that disclosed on the attached page*</del>]</p> <p><del>1. which gives me reasonable cause to believe that in any material respect the requirements:</del></p> <ul style="list-style-type: none"> <li><del>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</del></li> <li><del>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</del></li> </ul> <p><del>have not been met, or</del></p> <p><del>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</del></p>						
Signed**:					Date:	04/01/2025	
Name:							
Relevant professional qualification(s) or body (if any):	professionals bankers certificate						
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.

\*\*OSCR will accept digital or typed signatures.

**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**

CWAGA

SC 053441



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	7	2024		30	6	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 £
<b>A1 Receipts</b>						
Donations	0	0	0	0	0 -	0
Legacies	0	0	0	0	0 -	0
Grants	0	0	0	0	0 -	0
Receipts from fundraising activities	0	0	0	0	0 -	0
Gross trading receipts	0	0	0	0	0 -	0
Income from investments other than land and buildings	0	0	0	0	0 -	0
Rents from land & buildings	0	0	0	0	0 -	0
Gross receipts from other charitable activities	0	0	0	0	0 -	0
					-	
<b>A1 Sub total</b>	0 -	0 -	0 -	0 -	0 -	0 -
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	0	0	0	0	0 -	0
Proceeds from sale of investments	0	0	0	0	0 -	0
<b>A2 Sub total</b>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Total receipts</b>	0 -	0 -	0 -	0 -	0 -	0 -
<b>A3 Payments</b>						
Expenses for fundraising activities	0	0	0	0	0 -	0
Gross trading payments	0	0	0	0	0 -	0
Investment management costs	0	0	0	0	0 -	0
Payments relating directly to charitable activities	0	0	0	0	0 -	0
Grants and donations	0	0	0	0	0 -	0
Governance costs:	0	0	0	0	0 -	0
Audit / independent examination	0	0	0	0	0 -	0
Preparation of annual accounts	0	0	0	0	0 -	0
Legal costs	0	0	0	0	0 -	0
Other	0	0	0	0	0 -	0
					-	
<b>A3 Sub total</b>	0 -	0 -	0 -	0 -	0 -	0 -
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	0	0	0	0	0 -	0
Purchase of investments	0	0	0	0	0 -	0
<b>A4 Sub total</b>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Total payments</b>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Net receipts / (payments)</b>	0 -	0 -	0 -	0 -	0 -	0 -
<b>A5 Transfers to / (from) funds</b>	0	0	0	0	0 -	0
<b>Surplus / (deficit) for year</b>	0 -	0 -	0 -	0 -	0 -	0 -

## 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	0	0	0	0	0 -	0
	Surplus / (deficit) shown on receipts and payments account	0	0	0	0	0 -	0
						-	
						-	
	Cash and bank balances at end of year	0 -	0 -	0 -	0 -	0 -	0 -
	(Agree balances with receipts and payments account(s))	0 -	0 -	0 -	0 -	0 -	0 -

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	0 -	0 -

	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	0 -	0 -	0 -

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	0 -	0 -

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	0 -	0 -

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

Signature\*

Print Name

Date of  
approval

			3/1/25
			3/1/25

\* Please note - OSCR will accept digital or typed signatures



## Section C Notes to the Accounts

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

No funds held

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			0

**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)

**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)

0

**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**

none

## 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 £
					-	
					-	
					-	
	0	0		0	0	0
Total	-	-	0	-	-	-

- - - - -

#### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	0	0	0	0

- - - - -

#### 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	0	0	0	0	0	0

- - - - -

#### 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 £
Total	0	0	0	0	0	0

- - - - -

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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
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<i>Sub total</i>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	0 -	0 -	0 -	0 -	0 -	0 -
<i>Total receipts</i>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Payments</b>						
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					-	
					-	
<i>Sub total</i>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	0 -	0 -	0 -	0 -	0 -	0 -
<i>Total payments</i>	0 -	0 -	0 -	0 -	0 -	0 -
<i>Net receipts / (payments)</i>	0 -	0 -	0 -	0 -	0 -	0 -
Transfers to / (from) funds	0	0	0	0	0 -	0
<i>Surplus / (deficit) for year</i>	0 -	0 -	0 -	0 -	0 -	0 -

**Nature and purpose of funds**

none held

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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
<b>Receipts</b>						
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					-	
<i>Sub total</i>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	0 -	0 -	0 -	0 -	0 -	0 -
<i>Total receipts</i>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Payments</b>						
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					-	
					-	
<i>Sub total</i>	0 -	0 -	0 -	0 -	0 -	0 -
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<i>Sub total</i>	0 -	0 -	0 -	0 -	0 -	0 -
<i>Total payments</i>	0 -	0 -	0 -	0 -	0 -	0 -
<i>Net receipts / (payments)</i>	0 -	0 -	0 -	0 -	0 -	0 -
Transfers to / (from) funds	0	0	0	0	0 -	0
<i>Surplus / (deficit) for year</i>	0 -	0 -	0 -	0 -	0 -	0 -

**Nature and purpose of funds**

none