

KILMARNOCK COMMUNITY TRUST

Scottish Charity Number: SC037756



TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name: Kilmarnock Community Trust (KCT) **Charity no:** SC037756

Address: c/o Maryville, Gartocharn, Alexandria G83 8RX

TRUSTEES AT 31 AUGUST 2024

Robert Shand (Chair), Samantha Morrison (Vice Chair), Mary Sweetland (Treasurer), Andy Sinnott, Andrew Curry, John Struthers

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO) with a two tier structure. It was registered in its current legal form on 15 July 2020. The charity was previously a Company Limited by Guarantee. The assets of the Company Limited by Guarantee were transferred to the SCIO on 15 July 2020.

Recruitment and Appointment of Trustees

The Trustees are elected by members at the annual general meeting. Up to three Trustees may be co-opted by the elected Trustees.

Governing Document

Kilmarnock Community Trust is a Scottish Charitable Incorporated Organisation governed by its constitution.

CHARITABLE PURPOSES

The Organisation's main purpose is consistent with furthering the achievement of sustainable development. The Organisation's purposes are:

- To provide or advance the accessibility of recreational, facilities, and/or organising recreational activities, which will be available to members of the Community and public at large with the object of improving the conditions of life of the Community.
- Advancement of citizenship or community development, including rural or urban regeneration.
- To advance the provisions for educational opportunities in the Community relating to environment, culture, heritage and/or history.
- To advance environmental protection or improvement including preservation, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the Community and/or the preservation of buildings or sites of architectural, historic or other importance to the Community.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The Trust has six Trustees, two of whom stand down each year. This year Andrew Sinnott and Sam Morrison stood down but agreed to be re-elected. John Struthers was a co-opted trustee and is now eligible to be an elected trustee.

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It was moved and unanimously approved to elect John Struthers to trustee and re-elect Andrew Sinnott and Sam Morrison as trustees.

MEMBERSHIP

KCT had 32 full members in the current financial year.

ACTIVITIES AND ACHIEVEMENTS

During the period, much of the KCT focus was on completing the **Kilmarnock Local Place Plan** which was finally accepted by the LLTNPA in June 2024. Many thanks are due to Rob Vincent who chaired the LPP Steering Group and Andy Sinnott and Mary Sweetland who did much of the organisation and administration. This was a collaboration with the Community Council and other local groups and considerable effort went into consulting with residents and businesses in our area. We now have a robust document which not only guides KCT project efforts over the next 10 years but also has to be considered by the National Park Planning department and policy groups and by West Dunbartonshire Council where relevant. The plan and implementation plans can be viewed at

<https://kilmarnockcc.org/reference-material>

Among the projects that KCT intend to pursue and which are included in the LPP are: providing information and help for the community to move to renewable energy sources, improving the network of footpaths and wheeled access routes within Kilmarnock and to & from adjoining places such as Balloch and Drymen, looking at ways we may be able to help with affordable housing and tackling the climate & biodiversity crisis.

KCT held a "Greener Gartocharn" event in April which brought together some suppliers and advice services along with members of our community with direct experience of renewables. Unfortunately the event was poorly attended - it was the first warm, sunny day of the spring - but we do have information packs available for anyone interested. We have obtained two thermal imaging cameras for loan to locals - these are great for finding out where your home is leaking heat and where insulation should be improved.

Footpath projects: unfortunately there has been no significant progress on the Aber Bridge path: there is no landowner agreement and no funding. There has been some route-finding and discussion with landowners on a route from Gartocharn to Kilmarnock Old Kirk (also linking to Drymen and/or Croftamie). There is some agreement on sections of the route but not all landowners are currently willing to cooperate.

There were several meetings with neighbouring Development Trusts, arranged by the National Park to get us to consider engaging a shared Development Officer. While this is still potentially a useful idea, none of the nearby Trusts are ready to become an employer at this stage. The discussions also covered mutual concerns including lack of public transport and footpaths, upkeep of community assets, and difficulties in attracting sufficient volunteers with the right set of skills. It has become clear that funding for Development Trusts will be largely become Project-based. The National Park (and Scottish Government) are now expecting that any ongoing costs, such as maintenance of assets, administration and ad-hoc community activities would need to be self-funded with income streams from community assets, fund-raising events or donations. In Kilmarnock, KCT has no such assets so it may be desirable to work with others (such as the Millennium Hall or Private Sector Energy Projects) in order to fund activities which will benefit our community in line with our constitution.

GRANT AWARDS

- Kilmarnock Local Place Plan £4800 from LLNTP
- Greener Gartocharn £1050 from Forth Environment Link

GIFT AID

Due to issues at HMRC the claim for £73.75 was not received until 3rd September 2024 and will be included in next years accounts.

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RESERVES

The Trust had a deficit of £145.58 in the year ended 31 August 2024 and this has been funded from our reserves. The reserves at the year-end are £6,180.01.

The Trust will continue to seek funding for projects from various sources when the opportunities arise.

PREPARATION OF ACCOUNTS

The accounts are prepared on a Receipts and Payments basis.

TRUSTEES' RESPONSIBILITY STATEMENT

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.

Approved by the Trustees and signed on their behalf.

BOB SHAND, CHAIR AND TRUSTEE

Date

MARY SWEETLAND, TREASURER AND TRUSTEE

Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KILMARNOCK COMMUNITY TRUST
SCOTTISH CHARITY NUMBER: SC037756**

I report on the accounts of the charity for the year ended 31 August 2023 which are set out on pages 5 to 6.

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

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:

Date:

DAVID TAYLOR ACA
Auchenlarich, Gartocharn, Dunbartonshire, G83 8RR

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

	Note	UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	TOTAL THIS YEAR	TOTAL LAST YEAR
		£	£	£	£
RECEIPTS					
Grants and Sponsorship	(4)	5850.00	0.00	5850.00	874.08
Membership Subscriptions		155.00	0.00	155.00	155.00
Donations/Gift Aid Received		<u>160.00</u>	<u>0.00</u>	<u>160.00</u>	<u>126.31</u>
Total receipts		<u>6165.00</u>	<u>0.00</u>	<u>6165.00</u>	<u>1,155.39</u>
PAYMENTS					
Insurance		116.07	0.00	116.07	134.56
Photocopying/Postage		0.00	0.00	0.00	16.32
Projects – Local Place Plan		4800.00	0.00	4800.00	740.22
Forth Environment Link		1227.51	0.00	1227.51	0.00
Room Hire		<u>167.00</u>	<u>0.00</u>	<u>167.00</u>	<u>259.00</u>
Total payments		<u>6310.58</u>	<u>0.00</u>	<u>6196.58</u>	<u>1,150.10</u>
NET MOVEMENT IN FUNDS		(145.58)	0.00	(145.58)	5.29
TOTAL FUNDS BROUGHT FORWARD		<u>5384.21</u>	<u>941.38</u>	<u>6325.59</u>	<u>6,320.30</u>
TOTAL FUNDS CARRIED FORWARD		<u>5,238.63</u>	<u>941.38</u>	<u>6,180.01</u>	<u>6,325.59</u>
STATEMENT OF BALANCES AS AT 31 AUGUST 2023					
Opening bank and cash balance		5,384.21	941.38	6,325.59	6,320.30
Surplus for year		(145.58)	0.00	(145.58)	5.29
Closing bank and cash balance		<u>5,238.63</u>	<u>941.38</u>	<u>6,180.01</u>	<u>6,325.59</u>
FUNDS OF THE CHARITY					
Unrestricted funds		5,238.63	0.00	5,238.63	5,384.21
Restricted income funds	(5)	<u>0.00</u>	<u>941.38</u>	<u>941.38</u>	<u>941.38</u>
Total funds		<u>5,238.63</u>	<u>941.38</u>	<u>6,180.01</u>	<u>6,325.59</u>

The accompanying notes are an integral part of this balance sheet.

SIGNED ON BEHALF OF ALL THE TRUSTEES:

RC Shand

14 November 2024
Date

BOB SHAND, CHAIR AND TRUSTEE

Mary Sweetland

14/11/24
Date

MARY SWEETLAND, TREASURER AND TRUSTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 AUGUST 2024

1 BASIS OF ACCOUNTING

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 NATURE AND PURPOSE OF FUNDS

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 RELATED PARTY TRANSACTIONS

The Club's insurance policy includes Trustee Indemnity Insurance for all its Trustees. No other remuneration was paid to the Trustees or any connected persons during the year (2023: £nil)

4 ANALYSIS OF GRANTS AND SPONSORSHIP

	This year	Last year
Grant from LL&TNPA for Kilmarnock Local Place Plan	4800.00	874.08
Grant from Forth Environment Link	<u>1050.00</u>	
	<u>5850.00</u>	<u>874.08</u>

5 RESTRICTED INCOME FUNDS

Restricted funds as at 31 August 2024: £941.38. (2023: £941.38).

6 OTHER FEES AND EXPENSES

No Trustee was in receipt of any remuneration from the Charity in this year (2023: £nil). There were no fees paid to the independent examiner in this year (2023: £nil).

7 CAPITAL COMMITMENTS/CONTINGENT LIABILITIES

There are no capital commitments or contingent liabilities as at 31 August 2024 or at 31 August 2023.

8 RELATED PARTY TRANSACTIONS

There are no related party transactions in this financial year (2023: £nil).