

DIRECTORS' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2016

Company number: SC306956

DIRECTORS AT 31 AUGUST 2016

Sheila Cronin (Chair); Janet Beveridge (Secretary); Elaine Ellen (Treasurer and Company Secretary)
Steve Macken; Robert Shand; Mary Sweetland; Celia Burn (Kilmarnock Community Council appointee)

CONTACT ADDRESS

c/o Elaine Ellen, Little Finnelly, Gartocharn, Alexandria, West Dunbartonshire, G83 8SA

RECRUITMENT AND APPOINTMENT OF DIRECTORS

Six of the trust's directors are elected by members at the annual general meeting. Up to three directors may be co-opted by the board of directors. One is appointed by Kilmarnock Community Council.

GOVERNING DOCUMENT

Kilmarnock Community Trust is a private charitable company, limited by guarantee, without a share capital.

CHARITABLE PURPOSES

Our purposes, as recorded in our Articles of Association, are:-

- To manage community land and associated assets for the benefit of the Community and the public in general.
- To provide, or assist in providing, 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.
- To advance community development, including urban or rural regeneration within the Community.
- To advance the education of the Community about its 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 DIRECTORS

Sheila Cronin and Steve Macken were elected and Elaine Ellen re-elected as directors.
Celia Burn is the KCC nominated director.

ACTIVITIES AND ACHIEVEMENTS

Kilmarnock Community Trust (KCT) was set up to take forward developments in the community council area of Kilmarnock. It has delivered a variety of small projects, including enhanced facilities in the play park, a home energy audit and the toposcope at the rear of the Kilmarnock Millennium Hall.

Community Action Plan

Following consultation with other community groups the Kilmarnock Action Plan 2016-2020 has been published. This forms the basis of KCT activities for the coming years. It is a partnership agenda and feeds into a variety of other agendas including LL&TNPA, KCC, RSPB, WDC. The Action Plan is available to view on the Gartocharn Website and printed copies are available on request.

Paths Group

One of the actions identified in the action plan is to investigate the possibility of a cycle / footpath along the A811 connecting Balloch and Gartocharn. Funding became available for a feasibility study from the National Park and Sustrans. Bob Shand, as chair of this group, has taken forward this action. The conclusion of this activity will be available in late 2016. The possibility of a path to the war memorial has also been discussed by the Paths Group and will be the subject of further discussions with landowners.

Broadband

Mary Sweetland and Steve Macken have been in contact with BT, Digital Scotland and Community Broadband Scotland to ascertain the delivery of faster broadband for the area. Discussions have taken place but no satisfactory outcome so far!

Millennium Hall Field.

In December 2015 KCT spoke at the LL&TNPA Planning Committee meeting opposing the application by Iain Methven and Rainbow Valley Cancer Charity to build houses and a therapy centre on the field behind the Millennium Hall. The LL&TNPA Planning Committee agreed unanimously to reject the application. Following this KCT once again decided to pursue a Right to Buy application to the Scottish Government under the Land Reform (Scotland) Act 2003. Following a meeting with the Community Land Team three applications were submitted – one for the fenced-off top part of the field, one for the rest of the field and one for the access lane which has no known owner. Three applications meant three times the work but we just met the deadline of 15th April. After consideration by Ministers we learned in June 2016 that all three applications were approved and our right to buy the land was placed on the Registers of Scotland. This means that if the owner wishes to sell or transfer the land the Community has the first option to buy it.

The Trust continues to seek new members and Directors to pursue issues of common concern in Kilmarnock and make Gartocharn a better place to live, work and play.

RESERVES

During the accounting period Kilmarnock Community Trust received a grant of £350 from the LL&TNPA Community Grants Scheme to cover running costs. LL&TNPA also provided £7,500 towards the cost of the feasibility study for the possible cycle/footpath between Gartocharn and Balloch, a further grant, from Sustrans, will be forthcoming when the study is complete and the combined grants will then be used to pay the consultant's invoice.

The Trust had a surplus of £7,226.95 in the year and this has been transferred to our reserves. This surplus includes the £7,500 mentioned above, there were no expenses made against the restricted funds in the year. The Trust will again seek funding from The Loch Lomond and the Trossachs Community Grants Scheme to cover running costs in the present accounting period. Funding for projects will be sought from various sources when the opportunities arise.

PREPARATION OF ACCOUNTS

The accounts have been prepared on an accruals basis in line with the requirements of the Charities Act 1993.

AUDITORS

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

For the year ending 31 August 2016 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

DIRECTORS' RESPONSIBILITY STATEMENT

The Director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

The Directors acknowledge their responsibility for preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the Company.

The Directors acknowledge their responsibility for ensuring the Company keeps accounting records which comply with Section 386 of the Companies Act 2006.

Approved by the Directors and signed on their behalf.

Sheila Cronin
Sheila Cronin, Chair

Date: 11.12.2016

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

I report on the accounts of the charity for the year ended 31 August 2016 which are set out on pages 4 to 6.

Respective Responsibilities of Directors and Examiner

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity directors consider that the audit requirement of Regulation 10(1) (a)–(c) 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 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 directors concerning 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 8 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: David Taylor **Date:** 11.11.2016

David Taylor ACA
Auchenlarich, Gartocharn, Dunbartonshire, G83 8RR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2016

	Note	Unrestricted funds	Restricted income funds	Total this year	Total last year
Incoming resources					
Grants and Sponsorship	(3)	£350.00	£7,500.00	£7,850.00	£370.00
Membership Subscriptions		£115.00	£0.00	£115.00	£140.00
Donations Received		<u>£20.00</u>	<u>£0.00</u>	<u>£20.00</u>	<u>£25.00</u>
Incoming resources from charitable activities		£485.00	£7,500.00	£7,985.00	£535.00
Resources expended					
Insurance		£201.75	£0.00	£201.75	£275.46
Subscriptions		£48.00	£0.00	£48.00	£10.00
Photocopying		£22.10	£0.00	£22.10	£18.00
Projects (Community Right to Buy)	(4)	<u>£406.24</u>	<u>£0.00</u>	<u>£406.24</u>	<u>£0.00</u>
Total expended for charitable activities		£678.09	£0.00	£678.09	£303.46
Governance Costs					
Room Hire		£54.00	£0.00	£54.00	£48.00
Company Running Costs		£12.96	£0.00	£12.96	£12.72
Annual Return to Companies House		<u>£13.00</u>	<u>£0.00</u>	<u>£13.00</u>	<u>£13.00</u>
Total expended for governance costs		<u>£79.96</u>	<u>£0.00</u>	<u>£79.96</u>	<u>£73.72</u>
Total resources expended		<u>£758.05</u>	<u>£0.00</u>	<u>£758.05</u>	<u>£377.18</u>
Net movement in funds		(£273.05)	£7,500.00	£7,226.95	£157.82
Total funds brought forward		<u>£5,656.52</u>	<u>£0.00</u>	<u>£5,656.52</u>	<u>£5,498.70</u>
Total funds carried forward		<u>£5,383.47</u>	<u>£7,500.00</u>	<u>£12,883.47</u>	<u>£5,656.52</u>

Balance sheet as at 31 August 2016

	Note	Unrestricted funds	Restricted income funds	Total this year	Total last year
Current assets					
Debtors	(5)	£64.12	£0.00	£64.12	£135.84
Cash at bank and in hand		<u>£5,319.35</u>	<u>£7,500.00</u>	<u>£12,819.35</u>	<u>£5,520.68</u>
Total current assets		£5,383.47	£7,500.00	£12,883.47	£5,656.52
Creditors: Amounts falling due within one year (6)		<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
Net assets		<u>£5,383.47</u>	<u>£7,500.00</u>	<u>£12,883.47</u>	<u>£5,656.52</u>
Funds of the charity					
Unrestricted funds		£5,383.47	£0.00	£5,383.47	£5,656.52
Restricted income funds	(7)	<u>£0.00</u>	<u>£7,500.00</u>	<u>£7,500.00</u>	<u>£0.00</u>
Total funds		<u>£5,383.47</u>	<u>£7,500.00</u>	<u>£12,883.47</u>	<u>£5,656.52</u>

The accompanying notes are an integral part of this balance sheet

For the year ending 31 August 2016 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The Director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies regime.

Signed on behalf of all the directors:

Sheila Cronin
Sheila Cronin, Chair

Date: 11.12.2016

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 AUGUST 2016**1 Basis of preparation**

These accounts have been prepared on the basis of historic cost in accordance with accounting standards and with the Charities Act 1993.

2 Accounting policies

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

3 Analysis of grants and sponsorship

	This year	Last year
Grant from LL&TNPA for administration costs	£350.00	£370.00
Grant from LL&TNPA for Path Group Feasibility Study	<u>£7,500.00</u>	<u>£0.00</u>
	<u>£7,850.00</u>	<u>£370.00</u>

4 Other fees and expenses

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

5 Debtors and prepayments

	This year	Last year
Prepayments and accrued income	<u>£64.12</u>	<u>£135.84</u>

6 Creditors falling due within one year

	This year	Last year
Accruals and deferred income	<u>£0.00</u>	<u>£0.00</u>

7 Restricted income funds

There are £7,500 restricted funds as at 31 August 2016. (last year £nil).

8 Capital Commitments/Contingent Liabilities

There are no capital commitments or contingent liabilities as at 31 August 2016 or at 31 August 2015.

9 Related party transactions

There are no related party transactions in this year (last year £nil).