

# KILMARONOCK COMMUNITY TRUST

Scottish Charity Number: SC037756



## DIRECTORS' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2018

Company number: SC306956

### DIRECTORS AT 31 AUGUST 2018

Robert Shand (Chair); Janet Beveridge (Secretary); Elaine Ellen (Treasurer and Company Secretary); Sheila Cronin; Steve Macken; Mary Sweetland.

**CONTACT ADDRESS:** c/o Elaine Ellen, Little Finney, 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 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

Janet Beveridge was elected and Mary Sweetland re-elected as directors. (KCC have not nominated a director but Andy Sinnott attends as a representative.)

### 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

The Kilmarnock Action Plan 2016-2020 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.

### Membership

KCT had 25 full members in the current financial year.

### Paths Group

No further activities have been undertaken by the Paths Group but the intention is still to develop a path that can access the War Memorial and engage with the community, landowners and responsible bodies in matters of access and paths. KCT are also in contact with RSPB Loch Lomond regarding a joint venture to further develop the local path network.

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## **Broadband**

Broadband speeds remain poor across much of the community area. The Gartocharn Exchange is due to be upgraded to fibre by the end of 2018. In August 2018 we offered all properties in the KCT area the opportunity to try and bring Fibre to the Premises (FTTP) to the community using the Community Fibre Programme and the Gigabit Voucher Scheme. Approximately 158 positive responses were received and KCT expect to receive a plan and costings from Openreach in early November 2018 to establish if this can go ahead.

## **Millennium Hall Field.**

In February 2018 KCT made a formal offer to purchase the field. This offer was rejected. KCT will continue to try and reach agreement with the owner on an acceptable purchase price should the opportunity arise.

## **Grant Awards**

- KCT were grateful to receive a grant of £250 from LL&TNPA for general administration costs.
- The grant of £10,000 towards improvements to Gartocharn Football Pitch, applied for in the last financial year, was received in March 2018. The improvement works are currently taking place and are expected to be completed in Spring 2019 at which time the money will be transferred to the contractors.
- £960 was received from the Scottish Land Fund to cover legal expenses involved in making an offer for the field.

## **Gift Aid**

KCT received £33.75 in this financial year.

## **RESERVES**

The Trust had a surplus of £10,032.27 in the year and this has been transferred to our reserves. (This surplus includes the grant from WDC of £10,000.) The reserves at the year-end are £16,194.13.

The Trust will continue to seek funding from The Loch Lomond and the Trossachs Community Grants Scheme to cover running costs. 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 2018 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.**

Bob Shand

Date 21 December 2018

**Bob Shand, Chair and Director**

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

I report on the accounts of the charity for the year ended 31 August 2018 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 December 2018

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

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2018**

	Note	Unrestricted funds	Restricted income funds	Total this year	Total last year
<b>Incoming resources</b>					
Grants and Sponsorship	(3)	£250.00	£10,960.00	£11,210.00	£19,833.00
Membership Subscriptions		£125.00	£0.00	£125.00	£155.00
Donations/Gift Aid Received		<u>£73.75</u>	<u>£0.00</u>	<u>£73.75</u>	<u>£127.50</u>
<b>Incoming resources from charitable activities</b>		£448.75	£10,960.00	£11,408.75	£20,115.50
<b>Resources expended</b>					
Insurance		£129.02	£0.00	£129.02	£128.86
Subscriptions		£0.00	£0.00	£0.00	£68.00
Photocopying		£12.00	£0.00	£12.00	£30.70
Projects	(4)	<u>£0.00</u>	<u>£1,158.46</u>	<u>£1,158.46</u>	<u>£26,442.55</u>
<b>Total expended for charitable activities</b>		£141.02	£1,158.46	£1,299.48	£26,670.11
<b>Governance Costs</b>					
Room Hire		£64.00	£0.00	£64.00	£154.00
Company Running Costs		£0.00	£0.00	£0.00	£0.00
Annual Return to Companies House		<u>£13.00</u>	<u>£0.00</u>	<u>£13.00</u>	<u>£13.00</u>
<b>Total expended for governance costs</b>		<u>£77.00</u>	<u>£0.00</u>	<u>£77.00</u>	<u>£167.00</u>
<b>Total resources expended</b>		<u>£218.02</u>	<u>£1,158.46</u>	<u>£1,376.48</u>	<u>£26,837.11</u>
<b>Net movement in funds</b>		£230.73	£9,801.54	£10,032.27	(£6,721.61)
<b>Total funds brought forward</b>		<u>£5,784.52</u>	<u>£377.34</u>	<u>£6,161.86</u>	<u>£12,883.47</u>
<b>Total funds carried forward</b>		<u>£6,015.25</u>	<u>£10,178.88</u>	<u>£16,194.13</u>	<u>£6,161.86</u>

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## Balance sheet as at 31 August 2018

	Note	Unrestricted funds	Restricted income funds	Total this year	Total last year
<b>Current assets</b>					
Debtors	(5)	£114.97	£0.00	£114.97	£109.43
Cash at bank and in hand		<u>£5,900.28</u>	<u>£10,178.88</u>	<u>£16,079.16</u>	<u>£6,052.43</u>
Total current assets		£6,015.25	£10,178.88	£16,194.13	£6,161.86
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>£6,015.25</u>	<u>£10,178.88</u>	<u>£16,194.13</u>	<u>£6,161.86</u>
 <b>Funds of the charity</b>					
Unrestricted funds		£6,015.25	£0.00	£6,015.25	£5,784.52
Restricted income funds	(7)	<u>£0.00</u>	<u>£10,178.88</u>	<u>£10,178.88</u>	<u>£377.34</u>
Total funds		<u>£6,015.25</u>	<u>£10,178.88</u>	<u>£16,194.13</u>	<u>£6,161.86</u>

The accompanying notes are an integral part of this balance sheet

For the year ending 31 August 2018 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:**

Bob Shand  
**Bob Shand, Chair and Director**

**Date:** 21 December 2018

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## NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 AUGUST 2018

### 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"><li>· the charity becomes entitled to the resources;</li><li>· the trustees are virtually certain they will receive the resources; and</li><li>· the monetary value can be measured with sufficient reliability.</li></ul>
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	£250.00	£298.00
Grant from LL&TNPA for Path Group Feasibility Study	-	£7,338.00
Grants from West Dunbartonshire Council	-	£1,865.00
Grants from Scottish Land Fund	£960.00	£9,982.00
Grant from Shell UK Ltd	-	£350.00
Grant from WDC for football pitch improvements	<u>£10,000.00</u>	-
	<u>£11,210.00</u>	<u>£19,833.00</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>£114.97</u>	<u>£109.43</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 £10,178.88 restricted funds as at 31 August 2018. (last year £377.34).

### 8 Capital Commitments/Contingent Liabilities

There are no capital commitments or contingent liabilities as at 31 August 2018 or at 31 August 2017.

### 9 Related party transactions

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