

KILMARONOCK COMMUNITY TRUST

Scottish Charity Number: SC037756



DIRECTORS' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2019

Company number: SC306956

DIRECTORS AT 31 AUGUST 2019

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

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 Kilmaronock Community Council.

GOVERNING DOCUMENT

Kilmaronock 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

Sheila Cronin and Elaine Ellen retired by rotation and Elaine Ellen agreed to be co-opted. (Andy Sinnott attends meetings to represent KCC.)

COMMUNITY ACTION PLAN

The Kilmaronock Action Plan 2016-2020 forms the basis of KCT activities for the coming years. It is developed with LL&TNPA, KCC, RSPB, WDC and other interested parties. The Action Plan is available to view on the Gartocharn Website.

MEMBERSHIP

KCT had 26 full members in the current financial year.

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 projects, including improvements to the football pitch, enhanced facilities in the play park, a home energy audit and the toposcope at the rear of the Kilmarnock Millennium Hall.

Paths Group

No further activities have been undertaken by the Paths Group other than liaising with the National Park Access team and our community and landowners in matters of access and paths. There is still an intention to develop a path that can access the War Memorial and KCT are also in contact with RSPB Loch Lomond regarding further enhancement of the local path network.

Ultrafast Broadband Project

The FTTP (Fibre to the Premise) project was on-going throughout this financial year. The introduction of the new Rural Broadband Voucher scheme (£1,500 per domestic property and £3,500 per business) has greatly improved the chance of a successful outcome. Details of the final 116 properties who want to participate were submitted to Openreach in August 2019 and the final, detailed quote is expected to be received by the end of the year.

Play Park Improvements

General improvements have been carried out and some equipment suitable for toddlers and pre-school children has been installed in the Play Park. KCT are very grateful to WDC for a grant of £850.00 and to the B Flats for their generous donation of £1,256.13 which has contributed towards the costs of this. Some equipment was sourced from Haldane Primary School and some was purchased after the year end. Alan McMullen and his team from West Dunbartonshire Environment Trust carried out the installation. KCT used some of the bequest from Susan Coker received in prior years to fund the balance of the expenditure.

Football Pitch Improvements

Work has been completed and the pitch will be ready for use in Spring 2020. This allows a good period for the new grass to establish.

GRANT AWARDS

- KCT were grateful to receive a grant of £230 from LL&TNPA for general administration costs.
- Landfill Communities Fund Scotland awarded KCT a grant of £20,000.00 towards improvements for the football pitch.
- West Dunbartonshire Council awarded KCT a revenue grant of £850 towards improvements for the play park.

GIFT AID

KCT received £37.50 in this financial year.

RESERVES

The Trust had a deficit of £7,708.27 in the year and this has been transferred from our reserves. The reserves at the year-end are £8,485.86.

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 2019 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, CHAIR AND DIRECTOR

Date 21 December 2019

**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 2019 which are set out on pages 5 to 7.

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 ACA

Date: 4 December 2019

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2019

		UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	TOTAL THIS YEAR	TOTAL LAST YEAR
		£	£	£	£
	Note				
INCOMING RESOURCES					
Grants and Sponsorship	(3)	230.00	20,850.00	21,080.00	11,210.00
Membership Subscriptions		130.00	0.00	130.00	125.00
Donations/Gift Aid Received		<u>1,353.63</u>	<u>0.00</u>	<u>1,353.63</u>	<u>73.75</u>
Incoming resources from charitable activities		1,713.63	20,850.00	22,563.63	11,408.75
RESOURCES EXPENDED					
Insurance		134.51	0.00	134.51	129.02
Subscriptions		£0.00	0.00	0.00	£0.00
Photocopying		11.60	0.00	11.60	12.00
Projects		<u>0.00</u>	<u>30,048.79</u>	<u>30,048.79</u>	<u>1,158.46</u>
Total expended for charitable activities		146.11	30,048.79	30,194.90	1,299.48
GOVERNANCE COSTS					
Room Hire		64.00	0.00	64.00	64.00
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>
Total expended for governance costs		<u>77.00</u>	<u>0.00</u>	<u>77.00</u>	<u>77.00</u>
TOTAL RESOURCES EXPENDED		<u>223.11</u>	<u>30,048.79</u>	<u>30,271.90</u>	<u>1,376.48</u>
NET MOVEMENT IN FUNDS		1,490.52	(9,198.79)	(7,708.27)	10,032.27
TOTAL FUNDS BROUGHT FORWARD		<u>6,015.25</u>	<u>10,178.88</u>	<u>16,194.13</u>	<u>6,161.86</u>
TOTAL FUNDS CARRIED FORWARD		<u>7,505.77</u>	<u>980.09</u>	<u>8,485.86</u>	<u>16,194.13</u>

Balance sheet as at 31 August 2019

	Note	Unrestricted funds	Restricted income funds	Total this year	Total last year
Current assets					
Debtors	(5)	115.02	0.00	115.02	114.97
Cash at bank and in hand		<u>7,390.75</u>	<u>980.09</u>	<u>8,370.84</u>	<u>16,079.16</u>
Total current assets		7,505.77	980.09	8,485.86	16,194.13
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>7,505.77</u>	<u>980.09</u>	<u>8,485.86</u>	<u>16,194.13</u>
Funds of the charity					
Unrestricted funds		7,505.77	0.00	7,505.77	6,015.25
Restricted income funds	(7)	<u>0.00</u>	<u>980.09</u>	<u>980.09</u>	<u>10,178.88</u>
Total funds		<u>7,505.77</u>	<u>980.09</u>	<u>8,485.86</u>	<u>16,194.13</u>

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

For the year ending 31 August 2019 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, Chair and Director

Date: 21 December 2019

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 AUGUST 2019

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	230.00	250.00
Grant from West Dunbartonshire Council	850.00	0.00
Grant from Scottish Land Fund	0.00	960.00
Grant from WDC for football pitch improvements	0.00	10,000.00
Grant from Landfill Communities Fund Scotland for football pitch improvements	<u>20,000.00</u>	<u>0.00</u>
	<u>21,080.00</u>	<u>11,210.00</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>115.02</u>	<u>114.97</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 £980.09 restricted funds as at 31 August 2019 (last year £10,178.88).

8 Capital Commitments/Contingent Liabilities

There are no capital commitments or contingent liabilities as at 31 August 2019 or at 31 August 2018.

9 Related party transactions

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