

KILMARONOCK COMMUNITY TRUST

Scottish Charity Number: SC037756



TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 August 2020.

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Address: c/o Little Finney, Gartocharn, Alexandria, West Dunbartonshire G83 8SA

TRUSTEES AT 31 AUGUST 2020

Robert Shand (Chair), Janet Beveridge (Secretary), Elaine Ellen (Treasurer), Steven Macken, Mary Sweetland.

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 the 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

Robert Shand retired by rotation and agreed to be co-opted. Elaine Ellen was elected. (Andy Sinnott attends meetings to represent Kilmarnock Community Council.)

COMMUNITY ACTION PLAN

The Kilmarnock Community Action Plan 2016-2020 forms the basis of KCT activities for the coming years. It is developed with LL&TNPA, KCC, RSPB, WDC, the community and other interested parties. The intention is to update the plan but this cannot be done until the Local Place Plans procedures are known. The current Community Action Plan is available to view via the Gartocharn Website – gartocharn.org.

MEMBERSHIP

KCT had 25 full members in the current financial year.

ACTIVITIES AND ACHIEVEMENTS

KCT has delivered a variety of projects in recent years, 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 and Access

KCT Paths Group continue to liaise with the National Park Access team and our community and landowners in matters of access and paths including consultation on the Core Path Network. We submitted Grant Applications to cover repair work on two local paths - the Dumpling and Aber Bridge - and are hopeful that at least one of these projects comes to fruition in 2020/21. 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 has not progressed during this financial period. Openreach completed their detailed survey in December 2019 but will not provide a detailed quote, suggesting instead that we wait to see what the R100 scheme will bring to the area. KCT are very disappointed about this and have requested full details of the R100 as soon as possible. All those who expressed interest have been kept informed.

Football Pitch Improvements

Work has been completed and the pitch was ready for use in Spring 2020. Due to the restrictions imposed in respect of Covid 19 no use has been made of the pitch this year.

GRANT AWARDS

- KCT were grateful to receive a grant of £240 from LL&TNPA for general administration costs.
- KCT were grateful to receive a grant of £350 from Shell UK for general administration costs.

GIFT AID

KCT received £42.50 in this financial year.

RESERVES

The Trust had a deficit of £3,251.80 in the year ended 31 August 2020 and this has been transferred from our reserves. The reserves at the year-end are £5,119.04.

The Trust will continue to seek funding from The Loch Lomond and the Trossachs Community Grants Scheme towards running costs. Funding for projects will be sought from various sources when the opportunities arise.

PREPARATION OF ACCOUNTS

The accounts are prepared on a Receipts and Payments basis.

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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

.....

6 December 2020

Date

BOB SHAND, CHAIR AND TRUSTEE

ELAINE ELLEN

.....

6 December 2020

Date

ELAINE ELLEN, TREASURER AND TRUSTEE

KILMARONOCK COMMUNITY TRUST

Scottish Charity Number: SC037756



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KILMARONOCK COMMUNITY TRUST

SCOTTISH CHARITY NUMBER: SC037756

I report on the accounts of the charity for the year ended 31 August 2020 which are set out on pages 5 to 7.

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.

DAVID TAYLOR

Signed:

16 November 2020

Date:

DAVID TAYLOR ACA

Auchenlarich, Gartocharn, Dunbartonshire, G83 8RR

KILMARONOCK COMMUNITY TRUST

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2020

		UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	TOTAL THIS YEAR	TOTAL LAST YEAR
		£ £	£	£	
	Note				
RECEIPTS					
Grants and Sponsorship	(4)	590.00	0.00	590.00	21,080.00
Membership Subscriptions		125.00	0.00	125.00	130.00
Donations/Gift Aid Received		<u>122.50</u>	<u>0.00</u>	<u>122.50</u>	<u>1,353.63</u>
Total receipts		837.50	0.00	837.50	22,563.63
PAYMENTS					
Insurance	(5 and 8)	0.00	0.00	0.00	249.53
Subscriptions		0.00	0.00	0.00	0.00
Photocopying		12.00	0.00	12.00	11.60
Projects	(6)	3,036.71	980.09	4,016.80	30,048.79
Room Hire		47.50	0.00	47.50	64.00
Annual Return to Companies House	(7)	<u>13.00</u>	<u>0.00</u>	<u>13.00</u>	<u>13.00</u>
Total payments		<u>3,109.21</u>	<u>980.09</u>	<u>4089.30</u>	<u>30,271.90</u>
NET MOVEMENT IN FUNDS		(2,271.71)	(980.09)	(3,251.80)	(7,823.29)
TOTAL FUNDS BROUGHT FORWARD	(8)	<u>7,390.75</u>	<u>980.09</u>	<u>8,370.84</u>	<u>16,194.13</u>
TOTAL FUNDS CARRIED FORWARD		<u>5,119.04</u>	<u>0.00</u>	<u>5,119.04</u>	<u>8,370.84</u>

STATEMENT OF BALANCES AS AT 31 AUGUST 2020

Opening bank and cash balance	(8)	7,390.75	980.09	8,370.84	16,194.13
Deficit for year		<u>(2,271.71)</u>	<u>(980.09)</u>	<u>(3,251.80)</u>	<u>(7,823.29)</u>
Closing bank and cash balance		<u>5,119.04</u>	<u>0.00</u>	<u>5,119.04</u>	<u>8,370.84</u>

FUNDS OF THE CHARITY

Unrestricted funds		5,119.04	0.00	5,119.04	7,390.75
Restricted income funds	(9)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>980.09</u>
Total funds		<u>5,119.04</u>	<u>0.00</u>	<u>5,119.04</u>	<u>8,370.84</u>

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

SIGNED ON BEHALF OF ALL THE TRUSTEES:

BOB SHAND

.....

6 December 2020

Date

BOB SHAND, CHAIR AND TRUSTEE

ELAINE ELLEN

.....

6 December 2020

Date

ELAINE ELLEN, TREASURER AND TRUSTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 AUGUST 2020

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).

Last year's accounts were prepared on an accruals basis and in line with the Charities Act 1993. The impact of this change on reserves is reported under note 8 below.

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 (2019: £nil)

4 ANALYSIS OF GRANTS AND SPONSORSHIP

	This year	Last year
Grant from LL&TNPA for administration costs	240.00	230.00
Grant from West Dunbartonshire Council	0.00	850.00
Grant from Landfill Communities Fund Scotland	0.00	20,000.00
Grant from UK Online Giving (Shell)	<u>350.00</u>	<u>0.00</u>
	<u>590.00</u>	<u>21,080.00</u>

5 INSURANCE

The annual insurance was extended by three months at no charge due to the Covid pandemic. The premium is therefore not included in this year's figures.

6 PROJECTS

This expenditure relates to improvements carried out in the playpark in 2018-2019 but paid for in the current year.

7 ANNUAL RETURN TO COMPANIES HOUSE

KCT converted to a SCIO on 15 July 2020, this is the final payment to Companies House.

8 RESERVES

Due to the change in the basis of accounting at the end of last year there was a prepayment of £115.02 for insurance. This has been written off against closing reserves from last year and disclosed as additional expenditure in 2019.

	UNRESTRICTED FUNDS	RESTRICTED INCOME FUNDS	TOTAL
Closing reserves as at 31 August 2018 per accounts	6,015.25	10,178.88	16,194.13
Net movement of funds 2019	1,490.52	(9,198.79)	(7,708.27)
Write off of insurance prepayment	<u>(115.02)</u>	<u>0.00</u>	<u>(115.02)</u>
Restated net movement of funds 2019	<u>1,375.50</u>	<u>(9,198.79)</u>	<u>(7,823.29)</u>
Restated closing reserves as at 31 August 2019	<u><u>7,390.75</u></u>	<u><u>980.09</u></u>	<u><u>8,370.84</u></u>

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9 RESTRICTED INCOME FUNDS

There are no restricted funds as at 31 August 2020 (2019: £980.09).

10 OTHER FEES AND EXPENSES

No Trustee was in receipt of any remuneration from the Charity in this year (2019: £nil).

There were no fees paid to the independent examiner in this year (2019: £nil)

11 CAPITAL COMMITMENTS/CONTINGENT LIABILITIES

There are no capital commitments or contingent liabilities as at 31 August 2020 or at 31 August 2019.

12 RELATED PARTY TRANSACTIONS

There are no related party transactions in this year (2019: £nil).