

# **Crail Community Trust SCIO**

**Scottish Charity No - SC040436**

**Annual Report and Financial Statements**

**For the year ended 30<sup>th</sup> April 2025**

**Reference and Administrative Information- Charity name**

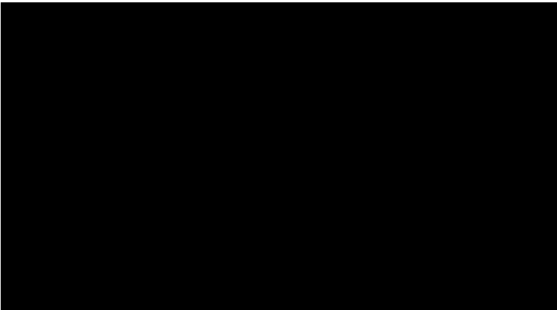
**Crail Community Trust SCIO**

**Charity no SC040436**

**Address**

**48 Nethergate South Crail Fife KY103TZ**

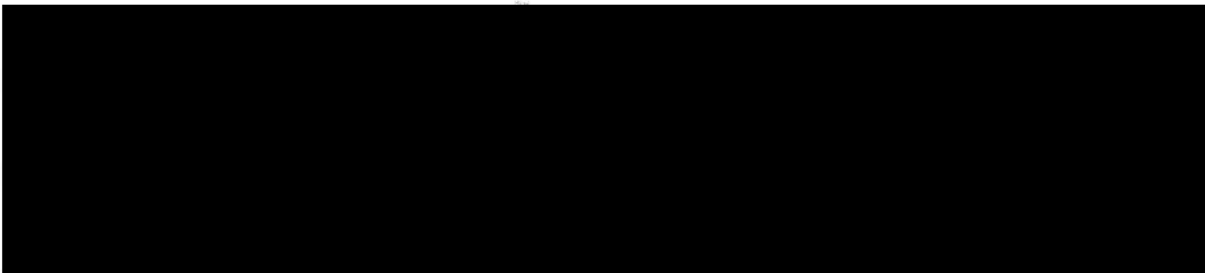
**Current Trustees**



**Trustees' Annual Report**

**For the year ended 30<sup>th</sup> April 2025**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30<sup>th</sup> April 2025



# Crail Community Trust

## Structure, Governance and Management Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form in 2019. The charity was previously a charity limited by guarantee but changed its legal form to a SCIO. The assets of the guarantee company were transferred to the SCIO on the 1 August 2019. It has a single tier structure and as such the trustees are the members of the charity.

## Appointment of trustees

The management committee, which normally meets every 3 months or when business demands a meeting, are the charity's trustees. Membership of the management committee comprise members of the community..

Trustees are elected at the annual general meeting which is held as soon as accounts are prepared and distributed. There must be a minimum of three and a maximum of twenty trustees.

## Objectives and Activities

### Charitable purposes

The Trust is established for charitable purposes only, and, the objects are:

- a) 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.
- b) to advance environmental protection or improvement including preservation, and conservation of the natural environment, the promotion of sustainable development, 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;
- c) All the above shall be carried out following principles of sustainable development where 'sustainable development' means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

## Financial review

Our main source of funding is by grant applications for specific projects although we receive contribution for the administration of a part owned wind turbine at Cornceres Farm, Kilrenny, Fife

Our fundraising efforts this year have been restricted. The failure by Fife Council to obtain the Title deeds for the Harbourmasters Office at Crail Harbour that have restricted any activity on this project We have used funds to maintain the Tennis Courts buying posts and nets to enhance this popular facility for both the general public and school activities.

**Reserves policy**

The trustees' policy is to retain at least £5,000 in order to meet commitments and to cover any unexpected expenditure.

**Plans for future period**

The trustees intend to continue to engage in projects designed to improve recreational facilities in Crail and work in conjunction with Crail Partnership to improve Crail for all its residents.

Independent examiner's report on the accounts <span style="float: right;">V2</span>							
Report to the trustees/members of	Charity name						
	<b>Crail Community Trust</b>						
Registered charity number	SC040436						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	1 <sup>st</sup>	May	2024	to	30th	April	2025
Set out on pages	7,8					(remember to include the page numbers of additional sheets)	

**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. 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 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 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 accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

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

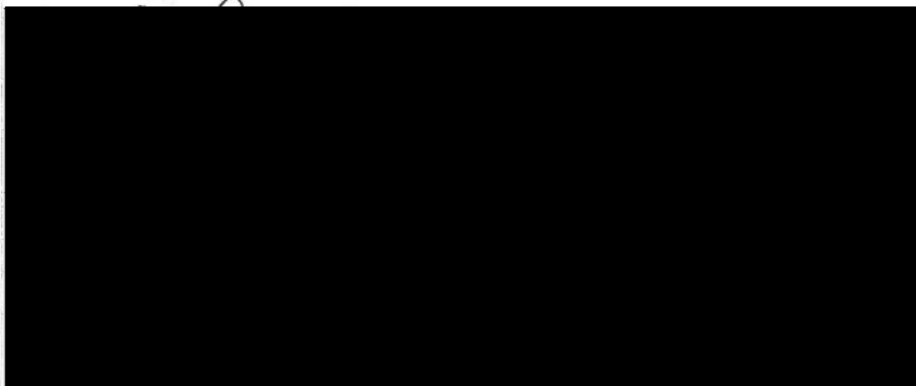
to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**  
**Address:**



**Only complete if the examiner needs to highlight material problems.**

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**

# **Financial Activities of Crail Community Trust 2024-2025**

	Notes	Unrestricted Fund 2022 £	Restricted Funds 2022 £	2025 Total £	2024 Total £
<b>Receipts from :</b>					
Donations and grants	4	25,000	0	25,000	32,000
Charitable activities	5	0	0	0	0
Other Trading activities	6				
Investments	7	2,084		2,084	1,672
<b>Total receipts</b>		<b>27,084</b>	<b>0</b>	<b>27,084</b>	<b>33,672</b>
<b>Payments on:</b>					
Charitable activities	8	5,200	0	5,200	662
Governance Costs	9	0		0	100
Repairs to Property		0		0	3,520
<b>Total Payments</b>		<b>5,200</b>	<b>0</b>	<b>5,200</b>	<b>4,282</b>
Surplus(Deficit) for the,					
Year		<b>21,894</b>		<b>21,894</b>	<b>29,390</b>

**Balance Sheet**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Opening cash at bank and in hand	94,292		94,292	64,903
Surplus(deficit)for the year	21,894		21,894	21,004
Closing Cash in hand and Bank	116,186		116,186	94,292

**Cash and Bank Balances****Bank Deposit Accounts**

Community Trust	116,186		116,186	94,292
Film Club	5,410		5,410	5,410
	121,596		121,596	99,702

**Other Assets****2025****Heritable Property****1,252****1,252****Film Equipment (estimated value)****1,100****1,100****Total****2,352****2,352**

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The notes on pages 9 to 14 form an integral part of these accounts



## Notes to the accounts - for the year ended 30<sup>th</sup> April 2025

### 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. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received grants of £5,000 towards their

### 3 Related party transactions

No remuneration was paid to the trustees

### 4 Grants and Donations

Donations	Unrestricted 2025	Restricted	Total 2025	Total 2024
CCA Power	25,000		25,000	32,000
Grants -				
<b>Total Grants</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>32,000</b>

5 Charitable Activities Receipts	Unrestricted	Restricted	Total 2025	Total 2024
	0	0	0	0

### 6 Other Trading Activities

	Unrestricted	Restricted	Total 2025	Total 2024
Coffee Morning	0		0	0
	0		0	0

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<b>7</b>	<b>Investments</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Rent from Heritable Property</b>	<b>600</b>	<b>600</b>	<b>600</b>
	<b>Bank Interest</b>	<b>1,484</b>	<b>1,484</b>	<b>1,072</b>
		<b>2084</b>	<b>2,084</b>	<b>1,672</b>

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**8 Cost of charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2025</b>		<b>2025</b>	<b>2024</b>
<b>Upgrade Tennis Courts</b>	<b>2,700</b>		<b>, 2700</b>	<b>0</b>
<b>Licence for Film shows</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Architects Fees - Crail Harbour Office</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Donation Community Partnership</b>	<b>2,500</b>		<b>2,500</b>	<b>250</b>
<b>Trees for Denburn Wood</b>	<b>0</b>		<b>0</b>	<b>412</b>
	<b>4,200</b>		<b>4,200</b>	<b>662</b>

**9 Governance Costs**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>2025</b>		<b>2025</b>	<b>2024</b>
<b>Independent Examiners Fees</b>	<b>0</b>		<b>0</b>	<b>100</b>

<b>10</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
<b>Repairs to property</b>	<b>0</b>	<b>0</b>	<b>3,520</b>