

REGISTERED CHARITY NUMBER: SC043242

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2025
for
Netherthird Community Action Training

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Netherthird Community Action Training

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for the Year Ended 30 June 2025

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Netherthird Community Action Training

Report of the Trustees for the Year Ended 30 June 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are :

- The advancement of education through providing accredited training and employability skills, targeted particularly at young people not already in education, training or employment.
- The relief of unemployment among residents of the Netherthird area, including assistance to gain experience and be assisted into full time employment through the provision of work experience for unemployed people.
- The relief of financial hardship among people living or working in the Netherthird area by providing such persons with services which they could not otherwise afford through lack of means.
- The advancement of citizenship and community development by promoting civic responsibility, encouraging volunteering activity and providing volunteers with the opportunity to learn new skills.

Netherthird Community Action Training

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

Significant activities

We have worked hard to make this part of the project as successful as possible and worked with partnership workers such as ACDI, SL66, Community Jobs Scotland, East Ayrshire Council enable and other partners.

We have operated our "getting ready for a career in grounds maintenance and landscaping" project throughout the year. This has given opportunities to 11 young people in our community throughout the year.

We have had successes in this area. NCAT work with those young people furthest away from the jobs market those with disabilities, from a care or disadvantaged background and those with lack of qualifications and work experience.

We have recruited trainee's on work trials and get ready for work schemes through East Ayrshire Council and 6 month work placements through community jobs Scotland and the governments Kickstart funding.

We have also started working alongside East Ayrshire Council to recruit young people to the Young Persons Guarantee funding. This funding has allowed us to recruit our young trainee Stephen who first came to us through East Ayrshire supported employment. Stephen has since picked up and took to being part of the team with no problems.

We have grown a large amount of fruit and vegetables within our community garden. We have 1 large bed, 8 individual planting beds and an extra 7 planting beds for each class within Netherthird Primary School.

Over the course of this project the community nature warden has worked hard to work alongside volunteers within the community and also young school pupils within the community to show the full process of growing fruit and vegetables.

Over the course of the project we have grown potatoes, carrots, cabbages, leeks, turnips, cucumbers and tomatoes. We also have grown strawberries, peas and have a number of fruit tree's around our community garden which has been interesting for young people in the community to see where these fruit and vegetables come from.

Due to us having large periods of time unable to allow people to have access to our community garden we placed a help yourself basket at the entrance to our community garden, as well as donating produce to the community food larder at Netherthird. The community food larder has developed and is now acting as a cost of living hub.

During the course of the project we have planted up over 20 beds with Fruit and Vegetables throughout our community garden. This has been the main focus of our project and has been a success during the "growing better futures for children, young people and families project"

From the outset of the project it was essential that the skills for growing fruit and vegetables from scratch was passed to members of our community with a focus on younger people learning these skills. During this time we have grown a large amount of fruit and vegetables organically and haven't used any chemicals or pesticides during this time.

Local people and the local primary school have grown produce from seed within our community garden and been part of the growing process for these fruit and vegetables.

We have grown Tomatoes, Potatoes, Carrots, Cabbages, Leeks, Peas, Onions, Beetroot, Lettuce, Cucumber, Pumpkins, Kale, Strawberries, Raspberries, Plums, Apples and more.

Once grown it is then distributed free of charge within our community. They are distributed within our volunteers, the local school and early years pupils and distributed to our community food larder in Netherthird. We work in partnership with the local food larder which provides a number of services to those in need in our local community. Fruit and Veg is distributed from there for free.

We work in partnership with East Ayrshire Vibrant Communities to run this project and also East Ayrshire Council active schools to operate the summer scheme. Working with these partners we provide over 120 lunches per day at the summer scheme to young children taking part in the summer scheme. This is essential as it provides a free lunch to young people during a cost of living crisis.

Netherthird Community Action Training

Report of the Trustees for the Year Ended 30 June 2025

OBJECTIVES AND ACTIVITIES

This event is run by a core of volunteers with parents being required to supervise the children when taking part in the summer scheme. This summer scheme will have a number of events including Children's entertainers

We will have children's entertainers attending the summer scheme including DJ's and other entertainers who will dress up and play party games with the children.

Sports

We work in partnership with East Ayrshire Council Active Schools in order to provide sporting opportunities to young people during the summer scheme. This includes football, basketball, rounders and dodgeball as well as other sports.

Soft play

We worked alongside East Ayrshire fun 4 hire in order to provide a number of events including inflatables, lawn games and soft play at the summer scheme.

Nature lessons We also ran bug hunts and other educational things such as planting and picking fruit and vegetables.

Petting zoo's We will also have petting zoo's to the summer scheme coming in with miniature ponies, pigs, goats hens and other animals. We will have owl magic who will also attend the summer scheme.

Volunteers

To ensure the objectives and aims of the charity are carried out, it is vitally important that the charity recruits a substantial number of volunteers who can provide varied skills that will be essential to the project.

It is the charity's aim to work with their volunteers and build on their existing skills and provide them with new skills where appropriate.

The charity aims to recruit a diverse range of volunteers using material and methods that are inclusive of a wide range of individuals from different backgrounds and abilities.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity would like to thank our funders for their continued support towards the overall project funding throughout the duration of the financial year.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to foreseeable expenditure for six months in advance. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised, or economies made. This level of reserves has been maintained throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Netherthird Community Action Training

Report of the Trustees for the Year Ended 30 June 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The charity is managed by a board, whose members are elected from the general membership of the organisation at the AGM. Each board member is required to retire at the AGM, but remain eligible for re-election.

New members are appointed by the board as and when required. The new members require to be invited on to the board and suitability is assessed based on any connection to or knowledge of the local area, as well as having to show an interest in the Charity's objectives. The Charity aims to always have a broad base of experience.

The training of new members is a matter dealt with by existing board members. They are responsible for providing a background to the Charity and an explanation of what the requirements of their role will entail. When necessary, assistance is provided to new members in their roles, to fully complete the training process.

Organisational structure

The charity's management is carried out by the relevant trustees to achieve the objectives decided at board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043242

Principal address

9 Buntens Close
Cumnock
East Ayrshire
KA18 3ES

Trustees

Mrs F Phillips Secretary
Mrs M Johnstone Trustee
G Torbet Trustee
Mrs N Torbet Trustee
Mrs S Reid Chairperson

Independent Examiner

William Russell Cowan
WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs F Phillips - Trustee

Independent Examiner's Report to the Trustees of
Netherthird Community Action Training

I report on the accounts for the year ended 30 June 2025 set out on pages six to thirteen.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to 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.

William Russell Cowan
The Institute of Chartered Accountants of Scotland

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Date:

Netherthird Community Action Training

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		<u>7,939</u>	<u>61,693</u>	<u>69,632</u>	<u>81,414</u>
EXPENDITURE ON					
Raising funds	2	62,222	279	62,501	67,928
Charitable activities					
Netherthird Community Action Training		<u>9,474</u>	<u>-</u>	<u>9,474</u>	<u>9,210</u>
Total		<u>71,696</u>	<u>279</u>	<u>71,975</u>	<u>77,138</u>
NET INCOME/(EXPENDITURE)		(63,757)	61,414	(2,343)	4,276
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>11,497</u>	<u>33,783</u>	<u>45,280</u>	<u>41,004</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>(52,260)</u></u>	<u><u>95,197</u></u>	<u><u>42,937</u></u>	<u><u>45,280</u></u>

The notes form part of these financial statements

Netherthird Community Action Training

Balance Sheet
30 June 2025

	Notes	Unrestricted fund £	Restricted funds £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	5	264	1,657	1,921	2,297
CURRENT ASSETS					
Debtors	6	384	2,000	2,384	-
Cash at bank		-	95,479	95,479	48,989
		<u>384</u>	<u>97,479</u>	<u>97,863</u>	<u>48,989</u>
CREDITORS					
Amounts falling due within one year	7	(52,908)	(3,939)	(56,847)	(6,006)
NET CURRENT ASSETS/(LIABILITIES)		<u>(52,524)</u>	<u>93,540</u>	<u>41,016</u>	<u>42,983</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(52,260)</u>	<u>95,197</u>	<u>42,937</u>	<u>45,280</u>
NET ASSETS		<u>(52,260)</u>	<u>95,197</u>	<u>42,937</u>	<u>45,280</u>
FUNDS	9				
Unrestricted funds				(52,260)	11,497
Restricted funds				95,197	33,783
TOTAL FUNDS				<u>42,937</u>	<u>45,280</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
F Phillips - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 10% straight line p.a.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Netherthrd Community Action Training

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

2. RAISING FUNDS

Investment management costs

	30.6.25	30.6.24
	£	£
Staff costs	57,489	63,053
Rent	1,800	1,800
Repairs and Renewals	3,212	2,540
	<u>62,501</u>	<u>67,393</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.25	30.6.24
Maintenance	<u>-</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 July 2024	3,414	1,520	449	5,383
Additions	<u>299</u>	<u>-</u>	<u>-</u>	<u>299</u>
At 30 June 2025	<u>3,713</u>	<u>1,520</u>	<u>449</u>	<u>5,682</u>
DEPRECIATION				
At 1 July 2024	1,421	1,216	449	3,086
Charge for year	<u>371</u>	<u>304</u>	<u>-</u>	<u>675</u>
At 30 June 2025	<u>1,792</u>	<u>1,520</u>	<u>449</u>	<u>3,761</u>
NET BOOK VALUE				
At 30 June 2025	<u>1,921</u>	<u>-</u>	<u>-</u>	<u>1,921</u>
At 30 June 2024	<u>1,993</u>	<u>304</u>	<u>-</u>	<u>2,297</u>

Netherthird Community Action Training

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
** Suspense account **	2,384	-
	<u>2,384</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25	30.6.24
	£	£
Bank loans and overdrafts (see note 8)	53,654	-
Taxation and social security	3,193	6,006
	<u>56,847</u>	<u>6,006</u>

8. LOANS

An analysis of the maturity of loans is given below:

	30.6.25	30.6.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	53,654	-
	<u>53,654</u>	<u>-</u>

9. MOVEMENT IN FUNDS

	At 1.7.24	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	11,497	(63,757)	(52,260)
Restricted funds			
Community Jobs Scotland - SCVO	99	-	99
Robertson Trust	1	12,000	12,001
East Ayrshire Council	-	7,000	7,000
South Ayrshire	1,197	(279)	918
Ayrshire Leader Grant	262	-	262
The Corra Foundation	1	-	1
Scottish Childrens Lottery	492	-	492
Big Lottery Main Grants Funding	14,363	31,193	45,556
Auchinleck Community Development Foundation Scotland	968	-	968
	5,000	-	5,000
Coalfields Regeneration Trust Grant	3,400	3,500	6,900
9CC Group Grant	8,000	8,000	16,000
	<u>33,783</u>	<u>61,414</u>	<u>95,197</u>
TOTAL FUNDS	<u>45,280</u>	<u>(2,343)</u>	<u>42,937</u>

Netherthird Community Action Training

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,939	(71,696)	(63,757)
Restricted funds			
Robertson Trust	12,000	-	12,000
East Ayrshire Council	7,000	-	7,000
South Ayrshire	-	(279)	(279)
Big Lottery Main Grants Funding	31,193	-	31,193
Coalfields Regeneration Trust Grant	3,500	-	3,500
9CC Group Grant	8,000	-	8,000
	<u>61,693</u>	<u>(279)</u>	<u>61,414</u>
TOTAL FUNDS	<u>69,632</u>	<u>(71,975)</u>	<u>(2,343)</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	8,778	2,719	11,497
Restricted funds			
Community Jobs Scotland - SCVO	99	-	99
Robertson Trust	9,100	(9,099)	1
East Ayrshire Council	3,509	(3,509)	-
South Ayrshire	-	1,197	1,197
Ayrshire Leader Grant	262	-	262
The Corra Foundation	1	-	1
Scottish Childrens Lottery	492	-	492
Big Lottery Main Grants Funding	12,795	1,568	14,363
Auchinleck Community Development Foundation Scotland	968	-	968
	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Coalfields Regeneration Trust Grant	-	3,400	3,400
9CC Group Grant	-	8,000	8,000
	<u>32,226</u>	<u>1,557</u>	<u>33,783</u>
TOTAL FUNDS	<u>41,004</u>	<u>4,276</u>	<u>45,280</u>

Netherthird Community Action Training

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,305	(3,586)	2,719
Restricted funds			
Robertson Trust	13,200	(22,299)	(9,099)
East Ayrshire Council	24,812	(28,321)	(3,509)
South Ayrshire	6,697	(5,500)	1,197
Big Lottery Main Grants Funding	19,000	(17,432)	1,568
Coalfields Regeneration Trust Grant	3,400	-	3,400
9CC Group Grant	8,000	-	8,000
	<u>75,109</u>	<u>(73,552)</u>	<u>1,557</u>
TOTAL FUNDS	<u>81,414</u>	<u>(77,138)</u>	<u>4,276</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	8,778	(61,038)	(52,260)
Restricted funds			
Community Jobs Scotland - SCVO	99	-	99
Robertson Trust	9,100	2,901	12,001
East Ayrshire Council	3,509	3,491	7,000
South Ayrshire	-	918	918
Ayrshire Leader Grant	262	-	262
The Corra Foundation	1	-	1
Scottish Childrens Lottery	492	-	492
Big Lottery Main Grants Funding	12,795	32,761	45,556
Auchinleck Community Development Foundation Scotland	968	-	968
	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Coalfields Regeneration Trust Grant	-	6,900	6,900
9CC Group Grant	-	16,000	16,000
	<u>32,226</u>	<u>62,971</u>	<u>95,197</u>
TOTAL FUNDS	<u>41,004</u>	<u>1,933</u>	<u>42,937</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,244	(75,282)	(61,038)
Restricted funds			
Robertson Trust	25,200	(22,299)	2,901
East Ayrshire Council	31,812	(28,321)	3,491
South Ayrshire	6,697	(5,779)	918
Big Lottery Main Grants Funding	50,193	(17,432)	32,761
Coalfields Regeneration Trust Grant	6,900	-	6,900
9CC Group Grant	16,000	-	16,000
	<u>136,802</u>	<u>(73,831)</u>	<u>62,971</u>
TOTAL FUNDS	<u>151,046</u>	<u>(149,113)</u>	<u>1,933</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

Netherthird Community Action Training

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Income	7,939	6,305
Grants	61,693	75,109
	<u>69,632</u>	<u>81,414</u>
Total incoming resources	69,632	81,414
EXPENDITURE		
Other trading activities		
Purchases	-	535
Investment management costs		
Wages	57,489	63,053
Rent	1,800	1,800
Repairs and Renewals	3,212	2,540
	<u>62,501</u>	<u>67,393</u>
Charitable activities		
Insurance	1,253	1,205
Postage, stationery and advert	-	250
Transport Costs	2,725	5,093
Sundries	3,228	556
	<u>7,206</u>	<u>7,104</u>
Support costs		
Management		
Plant and machinery	371	341
Motor vehicles	304	304
	<u>675</u>	<u>645</u>
Governance costs		
Accountancy and legal fees	1,593	1,461
	<u>71,975</u>	<u>77,138</u>
Total resources expended	71,975	77,138
Net (expenditure)/income	<u>(2,343)</u>	<u>4,276</u>

This page does not form part of the statutory financial statements