

# AUCHTERMUCHTY COMMUNITY TRUST

## RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 MARCH 2025

CHARITY NO SC043583

**Auchtermuchty Community Trust  
Trustees' Annual Report and Accounts  
For the year ended 31 March 2025**

Scottish Charity Number SC043583

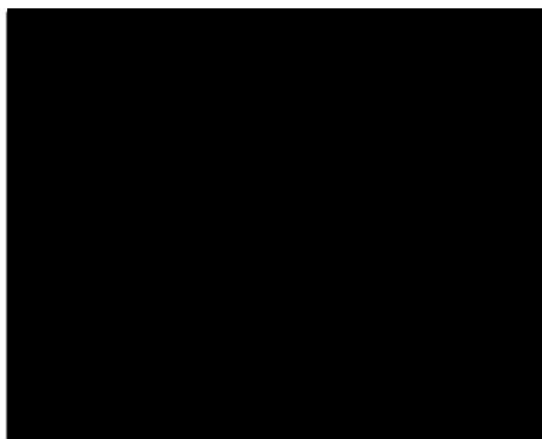
**REFERENCE AND ADMINISTRATION DETAILS**

**Charity's Principal Address**

c/o Auchtermuchty Community Centre  
1 Distillery Street  
Auchtermuchty  
Fife KY14 7BY

**Trustees**

The Trustees on the date of approval of the Trustees' Annual Report were:



**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Type of governing document**

The Trust is incorporated as a Scottish Charitable Incorporated Organisation (SCIO) with a governing Constitution, which was approved by OSCR on 23<sup>rd</sup> November 2012. An amended constitution was adopted on 26<sup>th</sup> November 2015.

**Trustee recruitment and appointment**

Trustees must be registered members and are appointed for a 3 year term. One third of the trustees retire each year at the AGM, but are eligible for re-election. Trustees are elected at the AGM and the board has the power to appoint trustees at board meetings. The maximum number of trustees is 15 and the minimum number is 5.

## **OBJECTIVES AND ACTIVITIES**

### **Charitable purposes**

- To provide or improve cultural, recreational and sporting facilities, and/or organising or assisting in organising cultural, recreational, educational and sporting activities, which will be available to members of the Community in the area defined by the boundary of the Auchtermuchty & Strathmiglo Community Council and public at large with the object of advancing education, providing for the social welfare of and improving the conditions of life of the Community.
- To advance citizenship or community development.
- To promote or assist in promoting galas or festivals for the benefit of the community and public.
- To advance heritage through preserving for public benefit the historical, architectural and constructional heritage that may exist in the area.

### **Summary of the main activities in relation to these objectives**

#### **Muchty Matters**

A local newsletter continued to be published and issued quarterly to all households in Auchtermuchty up to December 2024. Due to the retiral of the majority of the team that produced the newsletter, no further editions have been published to date and efforts continue to be made to set up a new team to restart production.

#### **Community Action Plan**

Working in partnership with the Auchtermuchty and Strathmiglo Community Council, the Trust has developed a Community Action Plan (CAP). The CAP grew out of the work undertaken to draw up the Local Place Plan (LPP) during 2023 and 2024. The CAP provides a summary of the local communities' aspirations and includes some practical projects to deliver these.

#### **Use of Trust Assets**

Four Event Tents owned by ACT are used by various different community groups for outdoor events.

## **ACHIEVEMENTS AND PERFORMANCE**

2025 has been a year of transition for the Trust. After many years of careful and thoughtful stewardship Brian Slattery stood down as the Trust's Chair, handing the reins to Tony Rogers. Brian has worked tirelessly in the community interest and his greatest achievement was realised when the Trust Sub-Committee produced the area's first Local Place Plan. Brian continues to work with the Trust as a Trustee.

At the 2025 annual general meeting there was a discussion about the strategic direction of the Trust, and it was agreed to broaden its reach to include the adjoining communities of Strathmiglo,

Dunshalt and Gateside. These same communities were the area included within the LPP and are also the communities represented by the Auchtermuchty and Strathmiglo Community Council. In response the Trust decided to change its name in line with this broader remit and going forward will be known the Auchtermuchty and Strathmiglo Trust (AST).

An accompanying review of the constitution was carried out and minor tweaks made to the wording. However, the Trust's broad objectives remained the same, only extending their remit to the wider geographical area.

The work of the Trust this year has centred on developing a Community Action Plan. The LPP included substantial consultation with the local community. Many of the issues and ideas highlighted were not directly relevant to a LPP (which is primarily concerned with land use) but they were important considerations and reflected the needs and aspirations of local residents. These ideas were retained and, together with relevant items that did "make the cut" and entered the LPP, were used to draw up a first draft CAP that was compiled by the Chairs of the Auchtermuchty and Strathmiglo Trust (AST) and Auchtermuchty and Strathmiglo Community Council (CC) working together. This draft plan was then circulated for consultation and discussed at meetings of each of the four Community Associations (Dunshalt, Gateside, Auchtermuchty and Strathmiglo).

The next step will be to communicate the CAP to the broader community and all stakeholders. The hard work starts here.

## **FINANCIAL REVIEW**

### **Brief statement of the charity's policy on reserves**

The Trustees' policy is to aim to maintain a level of reserves equal to six months of the annual day to day running costs of the Trust. At 31<sup>st</sup> March 2025, the Trust's total reserves were £3,242, well in excess of the current annual running costs.

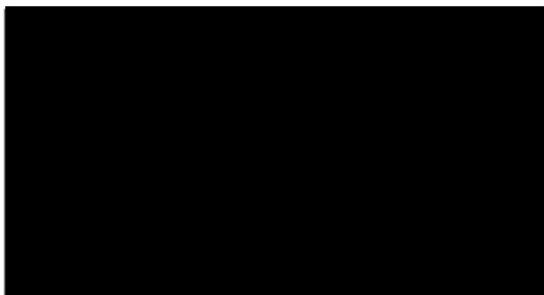
### **Donated facilities and services (if any)**

The Trust has benefitted from a number of volunteer hours throughout the year, with Trust members and other members of the community participating in the Trust's projects.

### **Declaration**

The trustees declare that they have approved the trustee's report above.

Signed on behalf of the Charity's trustees.



Date 10-Sep-25



# APPENDIX 3



Independent examiner's report on the accounts v2							
Report to the trustees/members of	Charity name AUCHTERMUCHTY COMMUNITY TRUST						
Registered charity number	SC043583						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	04	2024		31	03	2025
Set out on pages	(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner	<p>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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [<del>other than that disclosed on the attached page*</del>]</p> <ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper</li> </ol>						
Signed:	<div style="background-color: black; width: 350px; height: 80px; display: flex; align-items: center; justify-content: center;"> </div>						
Name:	<div style="background-color: black; width: 350px; height: 40px; display: flex; align-items: center; justify-content: center;"> </div>						
Relevant professional qualification(s) or body (if any):	<div style="background-color: black; width: 350px; height: 40px; display: flex; align-items: center; justify-content: center;"> </div>						
Address:	<p>Fife Voluntary Action Caledonia House, Pentland Park, Saltire Centre, Glenrothes, Fife. KY6 2AL</p>						

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024		31	03	2025

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	8,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	380				380	560
<b>A1 Sub total</b>	<b>380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>380</b>	<b>8,560</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>380</b>	<b>8,560</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	618	1,845			2,463	6,806
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	120				120	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>738</b>	<b>1,845</b>	<b>-</b>	<b>-</b>	<b>2,583</b>	<b>6,856</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>738</b>	<b>1,845</b>	<b>-</b>	<b>-</b>	<b>2,583</b>	<b>6,856</b>
<b>Net receipts / (payments)</b>	<b>(358)</b>	<b>(1,845)</b>	<b>-</b>	<b>-</b>	<b>(2,203)</b>	<b>1,704</b>
<b>A5 Transfers to / (from) funds</b>						
	(45)	45			-	
<b>Surplus / (deficit) for year</b>	<b>(403)</b>	<b>(1,800)</b>	<b>-</b>	<b>-</b>	<b>(2,203)</b>	<b>1,704</b>



## Section B Statement of balances

## Categories

### Details

Unrestricted  
funds  
to nearest £

**Restricted funds**  
to nearest £

Expendable  
endowment  
funds  
to nearest £

**Permanent  
endowment  
funds**

Total current period

Total last period

### B1 Cash funds

	to nearest £	to nearest £	funds to nearest £	funds to nearest £	to nearest £	to nearest £
Cash and bank balances at start of year	5,445	-			5,445	3,741
Surplus / (deficit) shown on receipts and payments account	(403)	(1,800)			(2,203)	1,704
					-	
					-	
Cash and bank balances at end of year	5,042	(1,800)	-	-	3,242	5,445
(Agree balances with receipts and payments account(s))						

### Details

## B2 Investments


Fund to which asset belongs

### Market valuation

Last year

	to nearest £	to nearest £
<b>Total</b>		

### Details

### B3 Other assets

[illegible]

Fund to which asset belongs

Cost (if available)  
to nearest £

Current value (if available)  
to nearest £

Last year  
to nearest 4

	to nearest £	to nearest £	to nearest £
Total	.	.	.

### Details

#### B4 Liabilities


Fund to which liability relates

Amount due  
to nearest £

Last year  
to nearest £

	to nearest £	to nearest £
<b>Total</b>		

### Details

### B5 Contingent liabilities


Fund to which liability relates

Amount due  
(estimate)  
to nearest £

Last year  
to nearest £

	to nearest £	to nearest £
<b>Total</b>		

Signed by one or two trustees on  
behalf of all the trustees

**Signature**

Print Name

Date of approval

10-2p-2
10/9/25

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

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Type of activity or project supported	Individual / Institution	Number of grants made	£
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	institution	made	
Total			

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid	£
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If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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Number of trustees	£
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Nature of relationship	Nature of transaction	amount (£)	outstanding at period end (£)
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[illegible]

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	2,500
			-	2,000
			-	1,500
Total	-	-	-	8,000

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Muchty Matters Advertising Income		380			380	560
					-	
					-	
					-	
					-	
Total	-	380	-	-	380	560

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Local Place Plan Consultants		1,845			1,845	6,200
Muchty Matters Printing Costs	584				584	526
Meeting Room Hire	34				34	50
Website Costs	-				-	30
Independent Examiner Costs	120				120	-
					-	
					-	
					-	
					-	
Total	738	1,845	-	-	2,583	6,806

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## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Muchty Matters	Unrestricted fund 2 - enter name of fund below General	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>380</b>				<b>380</b>	<b>560</b>
	<b>380</b>	-	-	-	<b>380</b>	<b>560</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>380</b>	<b>560</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	584	34			618	606
Grants and donations					-	
Governance costs:					-	
Audit / independent examination		120			120	50
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>584</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>738</b>	<b>656</b>
	<b>584</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>738</b>	<b>656</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>584</b>	<b>154</b>	<b>-</b>	<b>-</b>	<b>738</b>	<b>656</b>
<b>Net receipts / (payments)</b>	<b>(204)</b>	<b>(154)</b>	<b>-</b>	<b>-</b>	<b>(358)</b>	<b>(96)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(204)</b>	<b>(154)</b>	<b>-</b>	<b>-</b>	<b>(358)</b>	<b>(96)</b>

## Nature and purpose of funds

Muchty Matters - designated for production of Muchty Matters Newsletter.

General Fund - for general costs of charity

Additional analysis (3)

6 Breakdown of restricted funds

	Local Place Plan Fund	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	8,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>					-	8,000
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>					-	
<b>Total receipts</b>					-	8,000
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,845				1,845	6,200
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	1,845				1,845	6,200
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>					-	
<b>Total payments</b>	1,845				1,845	6,200
<b>Net receipts / (payments)</b>	(1,845)				(1,845)	1,800
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	(1,845)				(1,845)	1,800
<b>Nature and purpose of funds</b>						
Local Place Plan Fund - for preparation of Local Place Plan						