

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	24	To	31	03	25

Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Strathkinness Community Trust
SCO43866
Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairperson		Trust members
2		Treasurer		Trust members
4				Trust members
6			From 22.11.24	Trust members
7			From 15.10.25	Trust members
8				Trustees
9			From 27.10.25	Trustees
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

	Dates acted if not for whole year
	Until 22.11.24
	Until 27.10.25

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Appointed by membership

## Objectives and activities

Charitable purposes

To advance community development.  
To protect and improve the local environment.  
To provide recreational facilities and activities in, and for, the community of Strathkinness.

Summary of the main activities in relation to these objects

Managing the Community Garden and Orchard.  
Provision and maintenance of floral displays throughout the village.  
Owning and managing the Strathkinness Community Woodland at Bishop's Wood, Magus Muir, and the Village Green, Strathkinness.

## Achievements and performance

### Summary of the main achievements of the charity during the financial period

The Community Garden had another busy year, constructing a new enclosed garden for a Strathkinness parent and toddler group and a new foraging forest area. All allotments were worked and much produce was harvested, some of which was donated to local food banks.

We held two open garden afternoons, with more than 200 visitors from the village and surrounding areas on both occasions, and hosted numerous visits from local community groups, including Cupar U3A, Fife Council and Climate Action Fife.

Funding from St Andrews University for a signage project resulted in the installation of educational and informative signs around the garden, which greatly assist volunteers working in the garden and guide our many visitors.

Members continued to plant and maintain floral displays around the village, giving us all some lovely splashes of colour.

Our wood fuel group continues to manage Bishop's Wood with the assistance of students and staff from Elmwood College, helping provide a source of pleasure for many families and dog walkers, as well as a source of income from the sale of firewood.

Gallery 201 has run a continuous programme of exhibitions, with many interesting artists' talk and collaboration with Strathkinness Primary School, whose P7 pupils created a sound-work in response to one of the exhibitions.

## Financial review

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

We shall continue to seek funding from within and outwith the community for existing and future projects.

### Details of any deficit

No deficit.

### Donated facilities and services (if any)

n/a

## Other optional information

## Declaration

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

Signed on behalf of the charity's trustees

Signature

Full name

Position (e.g. Chair)

Chairperson

Treasurer

Date

13.12.25

13/12/25

SC043866



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	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	669				669	115
Legacies					-	-
Grants	964				964	6 980
Receipts from fundraising activities	6 150				6 150	7 303
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	2 088
Gross receipts from other charitable activities					-	-
Subscriptions	815				815	720
<b>A1 Sub total</b>	<b>8 598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 598</b>	<b>17 206</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>8 598</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 598</b>	<b>17 206</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	7 766				7 766	22 797
Grants and donations					-	53
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
Insurance	504				504	799
<b>A3 Sub total</b>	<b>8 270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 270</b>	<b>23 649</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>8 270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 270</b>	<b>23 649</b>
<b>Net receipts / (payments)</b>	<b>328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>328</b>	<b>(6 443)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>328</b>	<b>(6 443)</b>

## Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	14,964				14,964	21,407
	Surplus / (deficit) shown on receipts and payments account	328				328	(6,443)
						-	
						-	
	Cash and bank balances at end of year	15,292	-	-	-	15,292	14,964
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Smith & Williamson Investment Service (renamed Evelyn Partners)	Strathkinness Community Trust	26,542	26,114
		Total	26,542	26,114

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

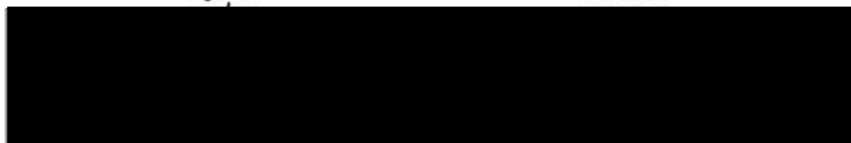
	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of  
approval


11/12/25
13.12.25

## Section C Notes to the Accounts

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

Provision and management of floral displays. Manage and maintain community woodland, garden and orchard, mini art gallery and village green

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
n/a			
Total			-

### C3a Trustee remuneration

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
--	---

### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
---	---

### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

--

## 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 £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	reference	-	-	-	reference	reference

#### 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-			-	-
	reference	-			reference	reference

#### 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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	-	-	-	-	-	-

#### 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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error



## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	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					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
					cross ref error	
<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>	-	-	-	-	-	-
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
					cross ref error	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
					cross ref error	
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
					cross ref error	
<b>Nature and purpose of funds</b>						

- SC043866

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	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					-	
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>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>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						

# APPENDIX 3



Independent examiner's report on the accounts		v2																					
Report to the trustees/members of	Charity name STRATHKINNESS COMMUNITY TRUST																						
Registered charity number	SC043866																						
On the accounts of the charity for the period	<table border="1"> <thead> <tr> <th colspan="3">Period start date</th> <th></th> <th colspan="3">Period end date</th> </tr> <tr> <th>Day</th> <th>Month</th> <th>Year</th> <th></th> <th>Day</th> <th>Month</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>04</td> <td>2024</td> <td>to</td> <td>31</td> <td>03</td> <td>2025</td> </tr> </tbody> </table>		Period start date				Period end date			Day	Month	Year		Day	Month	Year	01	04	2024	to	31	03	2025
Period start date				Period end date																			
Day	Month	Year		Day	Month	Year																	
01	04	2024	to	31	03	2025																	
Set out on pages	1-4 (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 (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	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <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> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper</p>																						
Signed:	<div style="background-color: black; width: 300px; height: 40px; display: inline-block;"></div>																						
Name:	<div style="background-color: black; width: 300px; height: 40px; display: inline-block;"></div>																						
Relevant professional qualification(s) or body (if any):	Chartered Accountant																						
Address:	<div style="background-color: black; width: 200px; height: 40px; display: inline-block;"></div>																						

\*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 following page.

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

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