

# **Harthill, Eastfield & Greenrigg Community Group (HEG)**

**Trustees' Annual Report and Accounts for the year ended 31 December 2024**

**MacDonald Accountancy Services  
Limited**

**Harthill, Eastfield & Greenrigg Community Group (HEG)**  
**Trustees' Annual Report and Accounts**  
**Year ended 31 December 2024**  
**Charity Number SC045681**

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### CHARITY INFORMATION

The Charity was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 12 July 2017 as a result of the conversion of a charitable company, Harthill, Eastfield & Greenrigg Community Group (Company number SC492910).

#### Trustees

Current Trustees	Position	Appointment date	Resignation date	Re-Appointment date
	Chairperson		20/02/2024	20/02/2024
	Secretary		20/02/2024	20/02/2024
	Finance Committee		20/02/2024	20/02/2024
	Finance Committee		20/02/2024	20/02/2024
	Finance Committee		20/02/2024	20/02/2024
	Trustee		20/02/2024	20/02/2024
	Trustee		20/02/2024	20/02/2024
	Trustee		20/02/2024	20/02/2024
	Trustee	15/11/2022	20/02/2024	20/02/2024
	Trustee	15/11/2022	20/02/2024	20/02/2024

Charity Trustees are required to retire at the first AGM following their appointment, together with one third of the remaining trustees, selecting those who have been the longest in office. Retiring trustees can be re-appointed at the next Board meeting by way of a resolution passed by majority vote.

#### Accountants

MacDonald Accountancy Services Limited  
 Third Floor  
 3 Hill Street  
 New Town  
 Edinburgh  
 EH2 3JP

#### Address

9 Miller Street  
 Harthill  
 Shotts  
 North Lanarkshire  
 ML7 5SH

Harthill, Eastfield & Greenrigg Community Group (HEG)

Trustees' Annual Report and Accounts

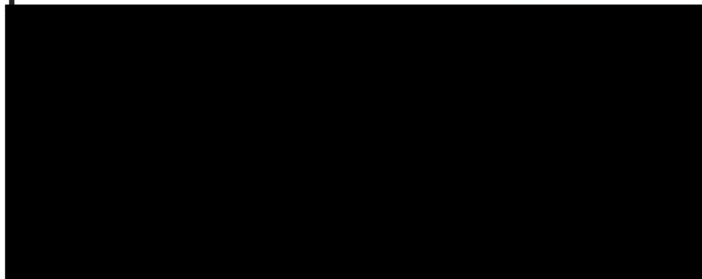
Year ended 31 December 2024

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## APPROVAL STATEMENT

### Approval Statement

The Receipts and Payments Account; Statement of Balances; Notes to the Accounts and the Trustees' Report as set out on Pages 4 - 9 are approved by the Trustees on the date below.

Signature/Name	Position	Date
	Trustee	22-Aug-25
	President	22-Aug-25

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## TRUSTEE'S REPORT - page 1

### Structure Governance and management

The business of Harthill, Eastfield & Greenrigg Community Group is directed by a management committee comprising between 3 and 10 members, appointed by the members at the Annual General Meeting to serve for one year, all being eligible for re-election. The committee meets not less than 6 times per year.

A chairperson, secretary and treasurer are appointed by the management committee. The management committee may co-opt up to 3 further members, where deemed necessary, to serve until the following AGM.

### Governing Document

Harthill, Eastfield & Greenrigg Community Group is a Scottish Charitable Incorporated Organisation (SCIO), (Scottish Charity number SC045681), governed by its constitution.

### Objectives and activities

#### Charitable purposes

The object of the charity is to advance community development in the area of Harthill, Eastfield and Greenrigg by providing funding for the regeneration, maintenance and improvement of social, recreational, health, educational, cultural and environmental facilities within the area.

Groups and organisations within the area of Harthill, Eastfield and Greenrigg are invited to apply to this charity for funding to make improvements in accordance with the Charity's objectives noted above.

### Summary of the main activities in relation to these objects

The Trustees meet on a regular basis to consider applications. Some successful applicants receive donations and sponsorship from the charity's Community Development Fund.

The Trustees also operate a grant scheme in conjunction with Foundation Scotland who receive and distribute funds on behalf of the wind farm owners.

The charity has also started an Education & Training grant for people in the area of benefit which is also administered on behalf of the charity by Foundation Scotland.

Groups within the area of benefit apply for grants through Foundation Scotland website. These are then forwarded to the charity Trustees for consideration with Foundation Scotland's recommendation. The Trustees meet and consider all applications that have met the criteria and approve or deny the application. Monies are then distributed direct from Foundation Scotland to the successful grant applicant.

Monitoring of these grants is conducted by both the Trustees and Foundation Scotland.

### Achievements and performance

#### Summary of the main achievements of the charity during the year to 31 December 2024.

The charity has continued with projects including planting and the newsletter.

The charity also worked to identify projects of interest to the community and then worked with North Lanarkshire Council to put up and fund the christmas lights for the villages of Harthill and Greenrigg.

The charity bought a PA system which will be available for use by community groups.

The charity introduced additional projects during the year including a Festive windows competition; two craft workshops; a Diamonds in the Community Award and a Memory Tree and continued to fund the cost of using the Village Hall for groups including a yoga class, the War Memorial Association and Harthill Football Club.

The charity supported community activities to celebrate D-day and also distributed Easter eggs and Selection boxes to children within the community. The charity also supported the Harthill Football Club's Community day and continued to support two Toddler groups within the community and the Over 60's lunch club and Xmas dinner.

A new project was funded via the Harthill Village Hall to buy equipment for a weight loss group and to support the set up costs in order to improve health within the community.

A Grant was made to the Alexander Peden Primary School to fund an education project which will take place in January 2025

Ten Education and Training grants were made by Foundation Scotland during the year, which are reported in their accounts.

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## TRUSTEE'S REPORT - page 2

### Future plans

Harthill, Eastfield & Greenrigg Community Group (HEG) will continue to make grants within the local community.

The grant range will increase to consider grants of between £1,500 to £35,000. The aim being to promote bigger and better projects within the HEG locality and will continue to offer grants for new groups to start up and to existing groups who cannot fundraise to sustain their group.

HEG has committed a further year of Education & Training grants for the community to be awarded by Foundation Scotland.

HEG will conduct future meetings with the various community groups with the intentions of offering assistance with the grant application. HEG also hopes to create a database available to all local groups with a calendar of "whats on" events and a list of equipment that all groups can access.

HEG will continue to meet with residents and to listen to their views about projects that they would like to see in the area and will continue to work with the local Councils in order to identify projects and to then work collaboratively to help enhance the local area.

HEG began work during the year which will be continued to look at resourcing a Development Officer and to discuss the possibilities around becoming a Development Trust.

### Financial Review

The charity drew down an amount of £22,430 in March 2024. (2023 - £22,430).

The way in which income is paid into the fund and drawn down is explained more fully in Note 2 to the Accounts. Charitable expenditure and Awards paid out by HEG during the year are detailed in Notes 6 and 7 to the Accounts.

Total expenditure on Charitable activities including Awards given out was £24,626 (2023 - £11,715).

The Charity had a deficit for the year of £1,852 compared to a surplus in 2023 of £10,365. The cumulative surplus at 31 December 2024 was £15,862 of which £13,318 was restricted and £2,544 was unrestricted. The cumulative surplus at 31 December 2023 was £17,714.

Governance costs comprise the fee for the 2023 Accounts. The fee for the 2024 Accounts is expected to be the same and this will be reported next year, when paid.

In 2024 £20,000 (2023 - £20,000) was paid into the Harthill, Eastfield and Greenrigg Education & Training Fund and this has been managed by Foundation Scotland and monitored by HEG, but details of the remaining balance on the Fund and the Charitable Expenditure of the Fund have not been included in these Accounts.

### Reserves Policy

The Trustees are of the opinion that the retained reserves are adequate as the Charity does not have premises costs or staff.

### Fund Reserves

Unexpended Income from the Wind farms is held by Foundation Scotland and included in their Accounts as a Restricted Fund.

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### **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 4 to 10.

#### **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. 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) (a) 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:

- 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

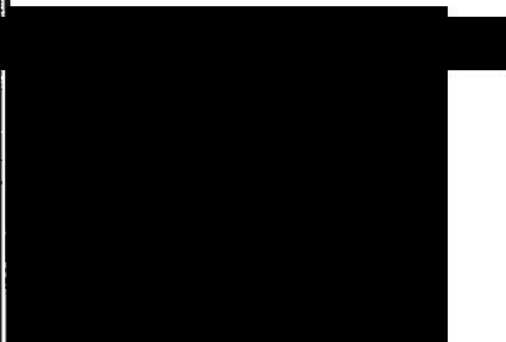
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Dated

22 August 2025



**for MacDonald Accountancy Services Limited**



Harthill, Eastfield &amp; Greenrigg Community Group (HEG)

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**RECEIPTS AND PAYMENTS ACCOUNT for Year ended 31 December 2024**

	Notes	Unrestricted Funds £	Restricted Funds - Foundation Scotland £	Restricted Funds - War Memorial £	2024 Total Funds £	2023 Total Funds £
<b>RECEIPTS</b>						
Harthill & Greenrigg War Memorial Assoc.	5			£644	£644	-
Foundation Scotland	5	£2,430	£20,000	-	£22,430	£22,430
<b>TOTAL RECEIPTS</b>		<b>£2,430</b>	<b>£20,000</b>	<b>£644</b>	<b>£23,074</b>	<b>£22,430</b>
<b>PAYMENTS</b>						
Cost of Charitable Activities	7	£2,468	£10,566	£90	£13,124	£7,882
Awards	6	-	£11,502	-	£11,502	£3,833
Governance	8	£300	-	-	£300	£350
<b>TOTAL PAYMENTS</b>		<b>£2,768</b>	<b>£22,068</b>	<b>£90</b>	<b>£24,926</b>	<b>£12,065</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>-£338</b>	<b>-£2,068</b>	<b>£554</b>	<b>-£1,852</b>	<b>£10,365</b>

**STATEMENT OF BALANCES AS AT 31 DECEMBER 2024**

	Unrestricted Funds £	Restricted Funds - Foundation Scotland £	Restricted Funds - War Memorial £	2024 Total Funds £	2023 Total Funds £
<b>Cash at bank and in hand</b>					
Opening balances brought forward	£2,882	£14,832	-	£17,714	£7,349
Surplus/(Deficit) for the year	-£338	-£2,068	£554	-£1,852	£10,365
Closing balances carried forward	<b>£2,544</b>	<b>£12,764</b>	<b>£554</b>	<b>£15,862</b>	<b>£17,714</b>
<b>Held as:</b>					
Cash at bank				£15,597	£17,700
Cash in hand				£14	£14
	-	-	-	<b>£15,611</b>	<b>£17,714</b>
<b>Fixed assets</b>					
PA System	4	£251	-	£251	-
<b>Total Balances</b>	<b>-</b>	<b>£251</b>	<b>-</b>	<b>£15,862</b>	<b>£17,714</b>



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## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2024

### 1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments Basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2 Nature and Purpose of funds

The Harthill, Eastfield and Greenrigg Community Group (HEG) is funded by two local wind farms who contribute £48,600 (inflation adjusted) in total each year during the operating life of the two wind farms. The two wind farm owners are:

Gresham House: - owners of Torrance Wind Farm and

Netro Energy: - owners of Harthill Wind Ltd (Torrance Extension Wind Farm).

The Fund is held by Foundation Scotland who hold funds for many Scottish Charities and assist with administering grants; advising organisations and also invest the monies.

Foundation Scotland currently hold the unexpended funds as a Restricted Reserve, listed in their accounts as the Torrance Farm Wind Park Community Fund (HEG). The accounts can be accessed online at [foundationscotland.org.uk](http://foundationscotland.org.uk).

HEG are able to draw down 5% of the annual contribution each year for the administration of the charity. HEG also applies to draw down monies for the Awards and Community Expenditure that has been approved by the Board of Trustees of HEG. Any undrawn funds remain invested with Foundation Scotland.

In 2021 the Harthill Education and Training Fund was set up on a trial basis by Foundation Scotland and as the project was well received, HEG are continuing with this. In 2021, £20,000 of the Annual Grant was transferred into this Fund. The awards made are decided upon by Foundation Scotland and the income and the awards are reported in Foundation Scotland's Accounts. HEG do however review the Grants made and ensure that they are going to the intended beneficiaries.

The broad purposes of the Funds paid to HEG and paid out to beneficiaries are:

- The Advancement of Citizenship or Community Development
- The Advancement of the Arts, Heritage, Culture or Science
- The Advancement of public participation in sport
- The Advancement of environmental protection or improvement

Any grants, awards or community expenditure is intended to be within the geographical area of Harthill, Eastfield and Greenrigg.

The Harthill, Eastfield and Greenrigg (HEG) Education & Training Fund is intended to provide grants to help local people with vocational, education and training opportunities using local training facilities and contribute to creating job opportunities in the local area. There are further details about applying to the Training Fund on Foundation Scotland's website.

During the year HEG agreed to take over the assets and responsibilities of Harthill and Greenrigg War Memorial Association and a balance of £644.39 was transferred to HEG to be operated as a restricted fund.

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**NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2024 - page 2****3 Payments to Trustees or Connected persons**

There was no remuneration paid to trustees or to any connected persons during the year.

There were no expenses paid to trustees or to any connected persons during the year.

**4 Fixed Assets****PA System**

Cost b/fwd	-
Additions in year	£377
Cost c/fwd	£377
Depreciation b/fwd	-
Charge in year	£125
Depreciation c/fwd	£125
Net Book Value as at 31 Dec 24	£251
Net Book Value as at 31 Dec 23	-

Depreciation is provided at the rate of 33.3% per annum.

**5 Income**

Unrestricted Funds	Restricted Funds - Foundation Scotland	Restricted Funds - War Memorial	2024 Total Funds	2023 Total Funds
£	£	£	£	£
FS Windfarm	£1,350	£10,000	-	£11,350
Harthill Windfarm	£1,080	£10,000	-	£11,080
Harthill & Eastfield War Memorial Association	-	-	£644	£644
	<b>£2,430</b>	<b>£20,000</b>	<b>£644</b>	<b>£22,430</b>

Administration Fee Income received in the year was £2,430 (2023 - £2,430), from Foundation Scotland's Development Fund on behalf of FS Wind - £1,350 and Harthill Wind farm - £1,080.

The Administration Fee Income is an Unrestricted Fund receipt and covers Newsletters and Administration costs.

It was agreed during the year that the Harthill &amp; Eastfield War Memorial Association would hand over to HEG and after an agreement was signed the bank balance of the Association was transferred as a Restricted Fund.

**6 Awards Paid Out**

Unrestricted Funds	Restricted Funds - Foundation Scotland	Restricted Funds - War Memorial	2024 Total Funds	2023 Total Funds
£	£	£	£	£
Alexander Peden Primary School	£3,910	-	£3,910	-
Village Hall - weight loss Group	£1,500	-	£1,500	-
Over 60's Lunch Club and Xmas lunch	£348	-	£348	-
Present for S Kerr (Trustee)	£45	-	£45	-
Wreaths & D Day celebration	£521	-	£521	-
Easter Eggs	£277	-	£277	-
Xmas Selection boxes and chocolates for the community	£735	-	£735	-
Harthill Football Club Community Day	£1,166	-	£1,166	£100
Greenrigg Toddlers Group	£1,500	-	£1,500	£150
Baby Bears Toddler Group	£1,500	-	£1,500	£1,470
Prizes at Benhar Horticulture Society	-	-	-	£500
Voucher - prize for quiz	-	-	-	£50
Present for Dr Eccles	-	-	-	£63
St Andrew's Hospice	-	-	-	£1,500
	<b>£0</b>	<b>£11,502</b>	<b>£0</b>	<b>£3,833</b>

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## NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2024 - page 3

### 7 Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds - Foundation Scotland	Restricted Funds - War Memorial	2024 Total Funds	2023 Total Funds
	£	£	£	£	£
Mindful Movements - fitness class		£1,640	-	£1,640	-
Diamonds in the Community		£241	-	£241	-
Craft Workshops		£743	-	£743	-
Festive Windows		£1,525	-	£1,525	-
Harthill and Greenrigg Xmas lights		£3,647	-	£3,647	-
Memory Tree		£400	-	£400	-
Depreciation on PA System Charge in year		£125	-	£125	-
Hall Hire	£572	-	£90	£662	£530 R
Newsletters	£1,642	-	-	£1,642	£1,171
Sundry	£254	-	-	£254	£59
Planting Project		£2,245	-	£2,245	£2,728 R
Testing structures for Bunting		-	-	-	£2,640 R
Wreath for War Memorial		-	-	-	£35 R
Printing, Stationery & Postage		-	-	-	£74
Christmas Expenses		-	-	-	£645 R
	<b>£2,468</b>	<b>£10,566</b>	<b>£90</b>	<b>£13,124</b>	<b>£7,882</b>
Paid from Restricted Funds - R					£6,578 R
Paid from Unrestricted Funds					£1,304
					<b>£7,882</b>

### Governance

8

Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
£	£	£	£
Independent Examination	£300	-	£300
			£350

### 9 Fixed Asset Policy

Harthill, Eastfield & Greenrigg Community Group established £250 as the threshold amount for capitalisation of assets. Any items costing less than this are expenses in the Receipts and Payments Account. The Charity has one asset as at 31 December 2024 (2023 - Nil). See note 4.

### 10 Liabilities

The Charity had no liabilities as at 31 December 2024 or at 31 December 2023 other than the fee for the preparation of the Annual Accounts, shown in Governance Costs.

