Kincardineshire Development Partnership

Scotland · Charity number SC046327

Details

Known as	KDP
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2016-02-09
Register	View on the OSCR register

Contact

Address	Room F9 Sheriff Court Building Dunnottar Avenue Stonehaven Aberdeenshire AB39 2JD
Website	www.kdp.scot

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development'

What the charity does: We aim to support and encourage community organisations within Kincardine and Mearns. We promote sustainable community development and growth by fostering the necessary skills and knowledge and providing voluntary groups with help and advice. Above all we are community led and focused, concentrating on helping communities achieve their ambitions. We also administer the Community Funds for several local windfarms on behalf of the windfarm operators. Membership is free and open to any constituted, non-political organisation within K&M. We have over 100 members and offer them a range of practical help and support as well as a fortnightly information bulletin, detailing funding opportunities and relevant local news.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: To promote, encourage and advance citizenship and community development in the area defined in clause 5 by a) encouraging voluntary activity and increasing the involvement of individuals in community activity by assisting voluntary organisations, charities and social enterprises to develop their skills in, for example, managing and operating a community asset. and b) to assist in the regeneration of the area through the improvement of the physical, social and economic environment.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£129,273	£126,833	-	2
2024-03-31	£114,898	£141,161	-	2
2023-03-31	£135,912	£151,762	-	2
2022-03-31	£117,188	£121,477	-	2
2021-03-31	£78,905	£75,492	-	2

Accounts

Charity registration number SC046327 (Scotland)
KINCARDINESHIRE DEVELOPMENT PARTNERSHIPANNUAL REPORT AND FINANCIAL STATEMENTSFOR THE YEAR ENDED 31 MARCH 2025

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPLEGAL AND ADMINISTRATIVE
[redacted] harity number (Scotland)SC046327Independent examinerPrecision Accountants and Business Advisors Limited1 Marischal SquareBroad StreetAberdeenAB10 1BL

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPCONTENTSPage

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPTRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025- 1 -
The trustees present their annual report and financial statements for the year ended 31 March 2025.
The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial
statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting
Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".
Objectives and activitiesPublic benefitThe trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should
undertake.
We continue to encourage community development and to support voluntary groups and organisations throughout Kincardine
and Mearns, offering networking and learning opportunities and advice on a range of topics including funding and
governance. We are increasingly offering support with community engagement activities, in particular relating to Place
Planning, helping groups to gather the views of local residents.
We continue to facilitate a local network of community halls and have recently started the “K&M Growing Network” which
aims to bring community growing groups together and encourage them to share knowledge and resources. We have also
organised volunteer recruitment events as many of our members are struggling to find volunteers.
We produce a fortnightly information Bulletin giving funding updates and other useful local information. We have recently
updated our website and it now offers a wide range of information and advice. In addition, we administer 3 local wind farm
community benefit funds and support groups with their applications.
Our SLA with Aberdeenshire Council has allowed us to work closely with communities to identify their priorities, to work to
develop community plans and to find suitable funding. We play an active role in the local Community Planning Partnership
and through this are involved in 2 current research projects, looking at local transport and food access issues.
Financial reviewIt continues to be a challenging time for small charities like ours, and securing core costs can be particularly difficult.
We are hopeful our SLA with Aberdeenshire Council will be renewed when it comes to an end in March next year and we are

[redacted]

constantly working hard to secure additional funding, with several grant applications made this year. A Lottery Awards for All grant has allowed us to continue supporting our networks and to run several community learning workshops. Additional funding from Aberdeenshire Council has paid for the production of a Community Action Plan Toolkit.
We are committed to keeping our running costs as low as possible and securing funds that will enable KDP to maintain a significant and comprehensive presence in the Kincardine and Mearns area.
Reserves policyIt 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 between three and six month's expenditure. 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. This level of reserves has been maintained throughout the year.
Structure, governance and managementThe charity is a company limited by guarantee.

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPTRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025- 2 -
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
[redacted] The trustees' report was approved by the Board of Trustees.
Bridget ScottTrustee19 June 2025

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPINDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF KINCARDINESHIRE DEVELOPMENT PARTNERSHIP- 3 -
I report to the trustees on my examination of the financial statements of Kincardineshire Development Partnership (the charity) for the year ended 31 March 2025.
Responsibilities and basis of reportAs the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.
Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.2the financial statements do not accord with those records; or3the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or4the financial statements have not been prepared in accordance with

[redacted]

the methods and principles of the Statement of
Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial
statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
I have no concerns and have come across no other matters in connection with the examination to which attention should be
drawn in this report in order to enable a proper understanding of the financial statements to be reached.
Precision Accountants and Business Advisors Limited1 Marischal SquareBroad StreetAberdeenAB10 1BL19 June 2025

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPSTATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025- 4 -
UnrestrictedRestrictedTotalUnrestrictedRestrictedTotalfundsfundsfundsfunds202520252025202420242024Notes££££££
Income and endowments from:
Donations and legacies3-122,403122,403-107,634107,634Other income46,870-6,8707,264-7,264Total income6,870122,403129,2737,264107,634114,898Expenditure on:
Running Costs526,88921,19848,08740,62910,44351,072Charitable activities683277,81478,6466,50483,58590,089Other expenditure11100-100---
Total expenditure27,82199,012126,83347,13394,028141,161Net income/(expenditure) and movement in funds(20,951)23,3912,440(39,869)13,606(26,263)
Reconciliation of funds:
Fund balances at 1 April 202431,19455,98587,17971,06342,379113,442Fund balances at 31 March 202510,24379,37689,61931,19455,98587,179The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive
from continuing activities.

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPBALANCE SHEET
AS AT 31 MARCH 2025- 5 -
20252024Notes££££
Fixed assetsTangible assets13-59Current assetsDebtors14329303Cash at bank and in hand94,83795,61295,16695,915Creditors: amounts falling due within one year15(5,547)(8,795)
Net current assets89,61987,120Total assets less current liabilities89,61987,179Net assets excluding pension liability89,61987,179The funds of the charityRestricted income funds1779,37655,985Unrestricted funds10,24331,19489,61987,179The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for
the year ended 31 March 2025.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect
to accounting records and the preparation of financial statements.
The members have not required the company to obtain an audit of its financial statements for the year in question in
accordance with section 476.
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small
companies regime.
The financial statements were approved by the trustees on 19 June 2025Bridget ScottTrustee

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPSTATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025- 6 -
20252024Notes££££
Cash flows from operating activitiesCash absorbed by operations21(775)(20,441)
Net cash generated from investing activities--
Net cash generated from financing activities--
Net decrease in cash and cash equivalents(775)(20,441)

[redacted]

Cash and cash equivalents at beginning of year95,612116,053Cash and cash equivalents at end of year94,83795,612

1Accounting policiesCharity informationKincardineshire Development Partnership is a private company limited by guarantee incorporated in Scotland. The registered office is .1.1Accounting conventionThe financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2Going concernAt the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3Charitable fundsUnrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4IncomeIncome is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1Accounting policies(Continued)

1.5ExpenditureExpenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

[redacted]

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1.6Tangible fixed assetsTangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers33.33% straight lineThe gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7Impairment of fixed assetsAt each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8Cash and cash equivalentsCash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9Financial instrumentsThe charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assetsBasic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilitiesBasic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value

[redacted]

of the
future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not
amortised.
Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations
from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they
are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently
measured at amortised cost using the effective interest method.
Derecognition of financial liabilitiesFinancial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.
1.10Employee benefitsThe cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.
Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to
terminate the employment of an employee or to provide termination benefits.
1.11Retirement benefitsPayments to defined contribution retirement benefit schemes are charged as an expense as they fall due.
2Critical accounting estimates and judgementsIn the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and
assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The
estimates and associated assumptions are based on historical experience and other factors that are considered to be
relevant. Actual results may differ from these estimates.
The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are
recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of
the revision and future periods where the revision affects both current and future periods.

3Income from donations and legaciesRestrictedRestrictedfundsfunds20252024££
Grants122,403107,634GrantsAberdeenshire Council Area Rural Poverty Fund9,000-
Aberdeenshire Council Comm Plan SLA19,48519,485Aberdeeenshire Council Place Planning4,100-
National Lotery Awards for All11,070-
Aberdeenshire Council Challenge Fund-3,920Aberdeenshire Council Coastal Communities Fund-6,480Wind Farm income78,74877,749122,403107,6344Other incomeUnrestrictedUnrestrictedfundsfunds20252024££
Windfarm Community Fund Admin Fee6,7286,364Other income1429006,8707,2645Expenditure on Running CostsUnrestrictedRestrictedTotalUnrestrictedRestrictedTotalfundsfundsfundsfunds2025202520252024202420 24££££££
Support costs26,88921,19848,08740,62910,44351,072

6Expenditure on charitable activitiesExpensesExpenses20252024££
Direct costsRural Poverty Fund expenses693-
Grants made77,95390,08978,64690,089Analysis by fundUnrestricted funds8326,504Restricted funds77,81483,58578,64690,0897Support costs allocated to activities20252024££
Staff costs39,90441,691Depreciation60120Travel1,1881,408Insurance500464Advertising14413IT expenditure & software2,772396Printing & stationery95206Catering & refreshments279187Telecommunications325351Hall hire174858Office rent & service charges641-
Governance costs2,1354,97848,08751,072Analysed between:

Running costs48,08751,072

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPNOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 20257Support costs allocated to activities(Continued)
- 12 -
20252024Governance costs comprise:££
Accountancy660650Legal and professional441458Provision for redundancy1,0173,870Bank charges17-
2,1354,9788Net movement in funds20252024££
The net movement in funds is stated after charging/(crediting):
Fees payable for the independent examination of the charity's financial statements660600Depreciation of owned tangible fixed assets591209TrusteesNone of the trustees (or any persons connected with them) received any remuneration or benefits from the charity
during the year.
10EmployeesThe average monthly number of employees during the year was:
20252024NumberNumber22Employment costs20252024££
Wages and salaries39,12340,858Other pension costs78183339,90441,691There were no employees whose annual remuneration was more than £60,000.

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPNOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025- 13 -
11Other expenditureUnrestrictedUnrestrictedfundsfunds20252024££
Survey prize100-
12TaxationThe charity is exempt from taxation on its activities because all its income is applied for charitable purposes.
13Tangible fixed assetsComputers£
CostAt 1 April 20243,791At 31 March 20253,791Depreciation and impairmentAt 1 April
20243,732Depreciation charged in the year59At 31 March 20253,791Carrying amountAt 31 March
20245914Debtors20252024Amounts falling due within one year:££
Prepayments and accrued income330303

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPNOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025- 14 -
15Creditors: amounts falling due within one year20252024££
Other creditors4,8878,195Accruals and deferred income6606005,5478,79516Retirement benefit schemes20252024Defined contribution schemes££
Charge to profit or loss in respect of defined contribution schemes781833The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are
held separately from those of the charity in an independently administered fund.
17Restricted fundsThe restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to
specific conditions by donors as to how they may be used.
At 1 April 2024Incoming
resourcesResources
expendedAt 31 March
2025££££
55,985122,403(99,012)79,376Previous year:At 1 April 2023Incoming
resourcesResources
expendedAt 31 March
2024££££
42,379107,634(94,028)55,98518Unrestricted fundsThe unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject
to specific conditions by donors and grantors as to how they may be used. These include designated funds which have
been set aside out of unrestricted funds by the trustees for specific purposes.
At 1 April 2024Incoming
resourcesResources
expendedAt 31 March

[redacted]

2025££££
General funds31,1946,870(27,821)10,243

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPNOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 202518Unrestricted funds(Continued)
- 15 -
Previous year:At 1 April 2023Incoming
resourcesResources
expendedAt 31 March
2024££££
General funds71,0637,264(47,133)31,19419Analysis of net assets between
fundsUnrestrictedRestrictedTotalfundsfunds202520252025£££
At 31 March 2025:
Current
assets/(liabilities)10,24379,37689,61910,24379,37689,619UnrestrictedRestrictedTotalfundsfunds2024202420
24£££
At 31 March 2024:
Tangible assets59-59Current assets/(liabilities)31,13555,98587,12031,19455,98587,17920Related party
transactionsThere were no disclosable related party transactions during the year (2024 - none).

KINCARDINESHIRE DEVELOPMENT PARTNERSHIPNOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025- 16 -
21Cash absorbed by operations20252024££
Surplus/(deficit) for the year2,440(26,263)
Adjustments for:
Depreciation and impairment of tangible fixed assets59120Movements in working capital:
Decrease/(increase) in debtors2(19)
(Decrease)/increase in creditors(3,248)5,721Cash absorbed by operations(747)(20,441)
Difference(28)-
Per cash flow statement page(775)(20,441)
22Analysis of changes in net fundsThe charity had no material debt during the year.

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