

Greener Kemnay Statement of Accounts for the Financial Year 2023/24

Introduction

Greener Kemnay's financial year runs from 1 October to 30 September. Thus this set of annual accounts covers the period 1 October 2023 to 30 September 2024, and is presented for approval at the Greener Kemnay Annual General Meeting to be held on 19 November 2024. The accounts are maintained on a receipts and payments basis.

Overall statement of transactions during 2023/24

Income:

Donations received during the year:	Note 1	1,575.93	
Grant Support received during year:	Note 2	2,650.00	
Total Income received during the year		4,225.93	4,225.93

Expenditure:

Insurance	Note 3	366.59	
Community Garden		47.18	
Hire of Village Hall	Note 4	240.00	
Bird Fund		16.48	
Public Art	Note 5	2,416.26	
Website		76.80	
Total expenditure for the year		3,163.31	3,163.31
Surplus of income over expenditure		1,062.62	

Bank account balance as at 1 October 2023	7,086.75
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Plus surplus of income over expenditure	1,062.62
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Bank account balance as at 30 September 2024	8,149.37
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Notes to the accounts:

Allocated to:

Note 1: Donations received during the year

Collected at the Birley Bush Open Event May 2024	70.49	Community Garden
COOP Kemnay	1,033.29	Community Garden
Other general donations	472.15	Unrestricted
Total donations received	1,575.93	

Note 2: Grant support received during the year

Aberdeenshire Council for insurance	250.00	Insurance
Aberdeenshire Council for Steens notice boards	2,400.00	Public Art
Total grant support received	2,650.00	

Note 3: Insurance

Costs increased due to the requirements to insure the energy project equipment. Previously the insurance premium was recovered by way of a grant from Aberdeenshire Council – this was paid to cover the costs of insuring our paths activities. The Council will not cover the cost of insuring the equipment. After discussion the Council agreed to contribute £250.00 towards the total insurance premium of 366.59, leaving a net total of 116.59 to be paid by Greener Kemnay.

Note 4: Hire of Village Hall

General meetings	115.50	Unrestricted
Energy Project event	30.00	Events
Energy Project meetings	94.50	Energy Project
Total Hire of Village Hall	240.00	

Note 5: Public Art

The total cost of the creation and erection of 2 notice boards describing the Kemnay Steens was 2,416.26. A grant of 2,400 towards this cost was made by Aberdeenshire Council (Note 2 above), leaving 16.26 to be funded by Greener Kemnay.

Greener Kemnay Funds

Greener Kemnay maintains a number of specific funds within the overall total of financial resources shown above. Those fund's expenditures and income for the financial year 2023/24 were as follows:

	Balance 1 Oct 2023	Expenditure	Income	Transfers Between Funds	Balance 30 Sept 2024
Unrestricted Fund	2,448.92	192.30	472.15	-132.85	2,595.92
Community Garden Fund	113.03	30.00	1,103.78	0.00	1,186.81
Bird Fund	76.66	16.48	0.00	0.00	60.18
Insurance Fund	0.00	366.59	250.00	116.59	0.00
COOP Fund	1,185.13	17.18	0.00	0.00	1,167.95
Energy project Fund	3,263.01	124.50	0.00	0.00	3,138.51
Public Art Fund	0.00	2,416.26	2,400.00	16.26	0.00
Totals	7,086.75	3,163.31	4,225.93	0.00	8,149.37

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name							
	Registered charity number	SC						
	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
				to				
							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	<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> <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 [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed**:					Date:	21/12/2024		
Name:								
Relevant professional qualification(s) or body (if any):	Ex-treasurer of Aberdeen Artists, North East Open Studios and Limousine Bull. B.Sc. & Ph.D.							
Address:	Gowanbank, 7, Victoria Terrace, Kemnay, Aberdeenshire AB51 5RL.							

*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.

**OSCR will accept digital or typed signatures.

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

Greener Kemnay Annual Report 2024

This year has been a varied year for the different sections of Greener Kemnay:

- The Community Garden is continuing to be a success, this is thanks to the small group of volunteers who look after it. There has been a lot of colour throughout the year, and the garden is maturing well. We had a good open day in May, we were hoping for more visitors, but we were competing with the weather and other attractions. The boules piste has been used very regularly throughout the long day months; this has been affected by weather, but it has increased the foot fall into the garden this year. In addition, the Garden has been used by the local primary school. Finally, there are available beds for the local community to take up, with free pallet collars as well. The whole Garden is free to use by the community, so we would encourage as many people as possible to come along and grow!
- The Paths Group is looking for a way forward, there was a meeting at the beginning of the year and there was a plan to having a questionnaire and then a public meeting to find out what the villagers require. It is hoped that these plans will be revived in the coming year, here we are looking for help to make this a reality.
- The Steens Group applied for money to put up two information boards in the village, one at the Fetternear car park and the other at Bogbeth Park. These have been made, they are at the moment with Landscape Services (Aberdeenshire Council), and we are now waiting for them to be installed.

Focus on Communication

Over this last year Greener Kemnay has been trying to improve our communication with our volunteers, the village and the wider public. We have a communication group made up of Trustees which meets almost every month. This group is using the Greener Kemnay bulletin, Kemnay Newsletter, social media, WhatsApp and our new website to get information about our activities out to the local community.

The bulletin has become one of our main ways of promoting upcoming events for each group and for general information on Greener Kemnay. This goes out at the beginning of the month via email to 50 addresses which include the community council, our local Aberdeenshire councillors and those villagers who are signed up.

The Kemnay Newsletter is used to get our information out to the wider village, with it being delivered to 2400 homes. The group tries to get something into the newsletter almost every month and here we place information about larger events and any other information that could be helpful for the village.

Social media is used in the same way as the Newsletter, we used Facebook successfully and we got good hits from it.

WhatsApp is used by the groups to get instant responses to requests, this has been very successful with the volunteers to the community garden especially when organising the activity days.

Our website is now up and running, with the help of John Berkin and our 3 main areas are now populated. We are working to keep it up to date with events and other information, and we would like to include more of your photos. Looking at the data from

the site, we have had 268 Visits, these have come from UK, USA, Ukraine, NZ, Ireland, Canada, Poland, Australia, Germany and France.

Greener Kemnay Energy Group

Greener Kemnay was initiated in 2012 by a group of friends who wanted to support the greener conscience of the village. The 3 aims - Growing; Paths; Energy - are now 3 Subgroups each focussing on one of these aims.

Not until 2022, when the energy prices were increasing at an alarming rate post covid, fuel costs created issues for those returning to work or having to work from home - impacting on cost of heating homes, increasing costs of all goods and services. International events and power cuts due to a succession of storms affected everyone especially the most vulnerable, infirm and those on lower incomes (not necessarily age related).

Following and based on a consultation with the community in May 2022 when residents were asked to highlight their concerns, what affected them most and to identify 3 of the most important issues out of all those raised, the Greener Kemnay Energy Group was formed to focus its activities on reducing the quantity of fuel we need to be warm and fed.

The group continue to spend a lot of time applying for funding to enable progress - being successful in receiving £11,259 in 2022 through the Just Transition Participatory Fund to purchase thermography equipment so that images and data can be collated to help Kemnay residents see where their energy is escaping from in order to decide how to progress to make their homes more energy efficient.

More recent applications have been made to SSEN – for which we are awaiting results – and we are checking eligibility for the MacRobert Trust. Frustration around the time and work that these applications take has also encouraged us to explore ways of generating an income through the generation of green energy, for example for solar/wind/water/hydrogen with Energy4All, and this is at very early stages of enquiry.

We have collaborated with other local organisations - NESCAN, NESFIT, Imagine Udney and Matt Clubb Ltd, to begin building a network to encourage localised bulk buying of fuels, insulation etc. We supported an Energy event in conjunction with NESFIT and British Gas to:

- attract local tradesmen to consider training for upskilling to retrofit standards
- offer an opportunity for Kemnay residents to become more informed about retrofit.

We have conducted 3 pilot projects using the equipment obtained via the Just Transition award and two local volunteers, to experience the thermography process, more possible now that the cold weather is upon us, with another request recently received.

It is very clear we are on a learning curve as a group and that whilst we are clear on how we wish to progress, working closely **with** and **involving** the community as much as possible, we are realising we are very much at the forefront not only in our approach but also in our concept of working together with other organisations to try to drive down

the costs for people to make retrofitting an affordable option, accessible through local traders and in line with their buildings and personal needs.

At our most recent information sharing evening we invited homeowners who had been through the process of retrofitting all or part of their homes at considerable cost and upheaval, with some having to vacate their homes during the process. Through their generous sharing a real picture of the difficulties and hurdles emerged, including

- navigating grants,
- how to obtain funding
- how to access locally qualified trades who are approved to undertake retrofit work in a sensitive way
- and the inefficient EPC assessments.

A retrofit home assessment for example which gives a true base for householders to identify what is right for their property type costs about £1,000. The feeling was that individuals could make initial small step actions towards improvements with this money - insulating, filling in holes/gaps, draught excluders, insulating curtains etc.

It was decided from this meeting that the group would take a more activist approach, lobbying MP's/MSP's/government groups/NESCAN to highlight the issues around the retrofitting policies and procedures for individuals and trades.

We have compiled a postcode database of houses within the Kemnay Village and catchment area, and have begun to populate that with basic data on house type, construction, EPC & Council Tax info etc.

Two volunteers have completed the Introduction to Thermal Imaging Course and we are looking for more volunteers to take up the training offer to enable our programme of surveying 20 houses and to help support the retrofit process.

We have actively engaged in networking with both NESCAN and Udney Climate Action.

For context, we have approximately 2,000 houses within the Kemnay catchment area including:

- 275 granite houses circa 1880's - 1930's
- 300 solid block traditional circa 1950's - 1970's
- 574 wooden houses circa 1970's- 80's
- 600 timber framed houses circa 1990's - present day

It would be great to be able to support more homeowners and have more volunteers trained to call on.

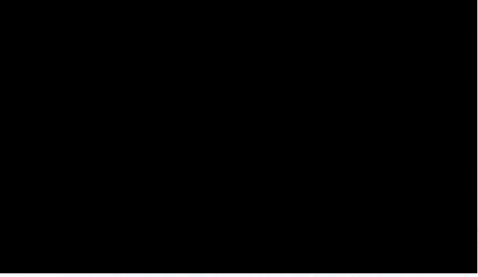
Finances

Our financial year runs from 1 October to 30 September. During the financial year 2023/24 we received a total of £4,226 and spent a total of £3,163, resulting in a surplus of income over expenditure of £1,063. Consequently, our bank balance increased from £7,086 to £8,149.

Notable items of income were £1,033 received from the CO-OP for the Community Garden, and a grant of £2,400 from Aberdeenshire Council which has allowed the purchase and installation of the two Steens notice boards. The balance of income received related to a contribution from Aberdeenshire Council towards the cost of insurance and to general donations.

The Steens notice boards make up the bulk of our expenditure at £2,416 (we contributed £16 as well). The balance of expenditure related to insurances, hire of the village hall for meetings, the website hosting costs some other very minor costs.

Full details can be found in the annual accounts statement which has been sent to members along with this report.



November 2024