

APPENDIX 1

OscR

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2024		31	12	2024

Reference and administration details

Charity name	Kinghorn Community Library
Other names charity is known by	Kinghorn Library Renewed
Registered charity number	SC046860
Charity's principal address	Rossland Place
	Kinghorn
	Fife
	Postcode KY3 9SS

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	Chair		
2	Secretary		
3	Treasurer	See Additional Info	
4			
5			
6	Volunteer Coordinator		
7			
8			
9		Joined AGM May 2025	
10		See Additional info	
11		Finished AGM May 2025	
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)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Current trustees were appointed from the existing committee but our constitution states that any person who is a member of the organisation might stand for election (see constitution for further details).

## Objectives and activities

Charitable purposes

- 4.1 the advancement of education.
- 4.2 the advancement of the arts, heritage, culture or science.
- 4.3 the advancement of citizenship or community development

Summary of the main activities in relation to these objects

To provide library services to the community of Kinghorn which includes book, jigsaw and ukulele borrowing, free use of public computers and internet access, regular clubs e.g. Bookbug, Scrabble, book discussion groups



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Achievements and performance

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

Our income for 2024 was £5,439.00. We have relied primarily on the generosity of monthly donations from 'Friends of Kinghorn Library' and other anonymous donations. Bucket donations at the front desk have again brought in funds as well as those donations from those using the space outwith opening hours. We have continued with fundraising activities, such as evening lectures where we charge an entrance fee.

In 2024 we continue to run a full, open door service and have well-established book, game and craft clubs running in the library space, within and outwith regular opening hours. The most successful are Bookbug, our Scrabble club, our evening craft club and our long-standing book group.

We continue to recruit new volunteers to help with the running of the library, and benefit from utilising their skills in a variety of ways.

Refreshing our book stock has remained a priority for us, and we continue to purchase books for various sections of the library whilst also benefitting from generous donations of new and good quality second-hand books from our supporters.

The increase in utility costs has been a matter of some concern, but costs are currently being met. We reduced our internet and phone costs by changing providers at the end of 2024, but these savings will not be seen until 2025. We are still examining ways of reducing our utility costs in consultation with the local Council, who is our landlord.

Financial review

Brief statement of the charity's policy on reserves

Being a small charity, we don't currently have a policy on reserves. We have £8,844 as cash and bank balances at the end of the year, which is 1.5 times that year's total expenditure (£5,796). Our regular donation from the Friends of KHL scheme this year was £2,203.00, which was approximately £3,590 less than that year's total expenditure. On top of this scheme we received £3,236 from donation buckets, fundraising events and other activities such as renting out our space outwith library hours to add to our income. It is important for us to hold some funds in our account to cover costs from unforeseen circumstances such as repairs, replacing equipment. and increasing utility bills.

Details of any deficit

Not applicable.

Donated facilities and services (if any)

Not applicable.

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### Other optional information

Two new Trustees joined the Committee at AGM 2025 on 17<sup>th</sup> May. They are listed on the current Trustee List on page 1 - [REDACTED]. Neither [REDACTED] were on the Committee during the Financial Period 01/01/2024 to 31/12/2024.

[REDACTED] was due to step down after the 2025 AGM and handover Treasurer duties to [REDACTED]. Unfortunately this has not been able to happen due to illness and a bereavement in [REDACTED]. [REDACTED] has kindly stayed on as Treasurer to complete this submission and support us in the short term. So Hang's details are still shown on the Trustee List on page 1 as Treasurer.

### Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date

23 SEPT 2025

23 SEPT 2025



# **Independent Examiner's Report to the Trustees of**

**KINGHORN COMMUNITY LIBRARY      SC 046860**

**I report on the accounts of the charity for the year ended 31/12/24 which are set out in appendix 2 pages 1 - 6**

## **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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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**

In the course of my examination, no matter has come to my attention 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
- 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



## APPENDIX 2

		Enter charity name below						Enter SC No. below	
		Kinghorn Community Library						SC046860	
		Receipts and payments accounts							
		For the period from		Period start date		to		Period end date	
		Day	Month	Year		Day	Month	Year	
		01	01	2024		31	12	2024	
<b>Section A Statement of receipts and payments</b>									
	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	3,462				3,462	2,800			
Legacies					- 0				
Grants					- 0				
Receipts from fundraising activities	1,758				1,758	671			
Gross trading receipts					- 0				
Income from investments other than land and buildings					- 0				
Rents from land & buildings					- 0				
Gross receipts from other charitable activities	219				219	247			
					- 0				
<b>A1 Sub total</b>	<b>5,439</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,439</b>	<b>3,718</b>			
<b>A2 Receipts from asset &amp; investment sales</b>									
Proceeds from sale of fixed assets					- 0				
Proceeds from sale of investments					- 0				
<b>A2 Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>			
<b>Total receipts</b>	<b>5,439</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,439</b>	<b>3,718</b>			
<b>A3 Payments</b>									
Expenses for fundraising activities					- 0	5			
Gross trading payments					- 0				
Investment management costs					- 0				
Payments relating directly to charitable activities	5,746				5,746	5,162			
Grants and donations					- 0				
Governance costs:					- 0				
Audit / independent examination	50				50	50			
Preparation of annual accounts					- 0				
Legal costs					- 0				
Other					- 0				
					- 0				
<b>A3 Sub total</b>	<b>5,796</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,796</b>	<b>5,217</b>			
<b>A4 Payments relating to asset and investment movements</b>									
Purchases of fixed assets					- 0				
Purchase of investments					- 0				
<b>A4 Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>			
<b>Total payments</b>	<b>5,796</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,796</b>	<b>5,217</b>			
<b>Net receipts / (payments)</b>	<b>( 357)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>( 357)</b>	<b>( 1,499)</b>			
<b>A5 Transfers to / (from) funds</b>					-				
<b>Surplus / (deficit) for year</b>	<b>( 357)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>( 357)</b>	<b>( 1,499)</b>			



Kinghorn Community Library						SC046860	
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	9,201				9,201	10,700
	Surplus / (deficit) shown on receipts and payments account	( 357)				( 357)	( 1,499)
						-	
						-	
	Cash and bank balances at end of year	8,844	-	-	-	8,844	9,201
	(Agree balances with receipts and payments account(s))						
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
				Total		-	-
	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		- 0	- 0
	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
							10/12/25
							16/9/25

Kinghorn Community Library			SC046860	
Section C Notes to the Accounts				
C1 Nature and purpose of funds <i>(may be stated on analysis of funds worksheets)</i>				
C2 Grants	Type of activity or project supported	Individual / institution	Number of grants made	£
			Total	- 0
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)			
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)			
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				



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Kinghorn Community Library						SC046860
Additional analysis (1)						
Analysis of receipts and payments						
<b>1 Donations</b>						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Friends of Kinghorn Library Donations	2,203				2,203	2,128
Sundry Donations	1,259				1,259	672
					- 0	
					- 0	
<b>Total</b>	<b>3,462</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>3,462</b>	<b>2,800</b>
	-	-	-	-	-	-
<b>2 Grants</b>						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
					- 0	
					- 0	
					- 0	
					- 0	
<b>Total</b>	<b>- 0</b>	<b>- 0</b>			<b>- 0</b>	<b>- 0</b>
	-	-			-	-
<b>3 Gross receipts from other charitable activities</b>						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Fund raising events	1,758				1,758	671
Other income	219				219	247
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
<b>Total</b>	<b>1,977</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>1,977</b>	<b>918</b>
	reference error	- 0	- 0	- 0	reference error	reference error
<b>4 Payments relating directly to charitable activities</b>						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Rent	300				300	300
Heat and light	2,741				2,741	2,498
Telephone	1,137				1,137	991
Stationery and IT	966				966	767
Professional and insurance fees	594				594	541
Books	58				58	75
					- 0	
					- 0	
					- 0	
					- 0	
<b>Total</b>	<b>5,796</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,796</b>	<b>5,162</b>
	reference error	- 0	- 0	- 0	reference error	- 0

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						SC046860
<b>Additional analysis (2)</b>						
<b>5 Breakdown of unrestricted funds</b>						
	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	3,462				3,462	2,800
Legacies					- 0	
Grants					- 0	
Receipts from fundraising activities	1,758				1,758	671
Gross trading receipts					- 0	
Income from investments other than land and buildings					- 0	
Rents from land & buildings					- 0	
Gross receipts from other charitable activities	219				219	247
<b>Sub total</b>	<b>5,439</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,439</b>	<b>3,718</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					- 0	
Proceeds from sale of investments					- 0	
<b>Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
<b>Total receipts</b>	<b>5,439</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,439</b>	<b>3,718</b>
<b>Payments</b>						
Expenses for fundraising activities					- 0	5
Gross trading payments					- 0	
Investment management costs					- 0	
Payments relating directly to charitable activities	5,746				5,746	5,162
Grants and donations					- 0	
Governance costs:					- 0	
Audit / independent examination	50				50	50
Preparation of annual accounts					- 0	
Legal costs					- 0	
					- 0	
<b>Sub total</b>	<b>5,796</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,796</b>	<b>5,217</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					- 0	
Purchase of investments					- 0	
<b>Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
<b>Total payments</b>	<b>5,796</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>5,796</b>	<b>5,217</b>
<b>Net receipts / (payments)</b>	<b>( 357)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>( 357)</b>	<b>( 1,499)</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>( 357)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>( 357)</b>	<b>( 1,499)</b>
<b>Nature and purpose of funds</b>						
Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the object of the charity. The trustees maintain a single unrestricted fund for day-to-day running of the library.						



## APPENDIX 2

Kinghorn Community Library					SC046860	
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					- 0	
Legacies					- 0	
Grants					- 0	
Receipts from fundraising activities					- 0	
Gross trading receipts					- 0	
Income from investments other than land and buildings					- 0	
Rents from land & buildings					- 0	
Gross receipts from other charitable activities					- 0	
<b>Sub total</b>	- 0	- 0	- 0	- 0	- 0	- 0
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					- 0	
Proceeds from sale of investments					- 0	
<b>Sub total</b>	- 0	- 0	- 0	- 0	- 0	- 0
<b>Total receipts</b>	- 0	- 0	- 0	- 0	- 0	- 0
<b>Payments</b>						
Expenses for fundraising activities					- 0	
Gross trading payments					- 0	
Investment management costs					- 0	
Payments relating directly to charitable activities					- 0	
Grants and donations					- 0	
Governance costs:					- 0	
Audit / independent examination					- 0	
Preparation of annual accounts					- 0	
Legal costs					- 0	
					- 0	
<b>Sub total</b>	- 0	- 0	- 0	- 0	- 0	- 0
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					- 0	
Purchase of investments					- 0	
<b>Sub total</b>	- 0	- 0	- 0	- 0	- 0	- 0
<b>Total payments</b>	- 0	- 0	- 0	- 0	- 0	- 0
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						