

**Kirriemuir Landward West Community Grant Scheme
Scottish Charitable Incorporated Organisation
Scottish Charity Number SC048575**

**Accounts for the
year ended 31 July 2025**

Kirriemuir Landward West Community Grant Scheme

Trustees' Annual Report and Accounts for the year ended 31 July 2025

The Trustees present their Trustees' report together with the accounts for the year ended 31 July 2025

Charity Number: SCO48575

Registered Address

Old Manse
Kingoldrum
Kirriemuir
DD8 5HW

Trustees

Geoffrey Hobson - Chairman
Alison Andrews - Secretary
Meg Mearns – Treasurer
Angus Macmillan-Douglas (Resigned 11/11/25)
Bernhard Kürbihs (Resigned 11/11/25)

Structure, Governance and Management

Governing document

The charity was registered as a Scottish Charitable Incorporated Organisation (SCIO) on 25 July 2018. The charity has a single tier structure and the Trustees are the members of the charity. The charity's purposes and administration arrangements are set out in its Constitution.

Appointment of trustees

The board may at any time appoint any person to be a charity trustee, by way of a resolution passed by majority vote at a board meeting. A charity trustee vacating office at the conclusion of the annual general meeting will be deemed to have been re-elected at the board meeting which next follows unless the trustee advises that they do not wish to be reappointed or a resolution for the reappointment of a trustee was put to the board and not carried.

Objectives and Activities

Charitable purposes

The Kirriemuir Landward West Community Grant Scheme is for the benefit of the communities in the Kirriemuir Landward West Community Council area.

The Kirriemuir Landward West Community Grant Scheme is essentially a grant giving body and will support community organisations whose purposes include:

- the advancement of citizenship or community development;
- the advancement of health and wellbeing in both young people and adults;
- the advancement of the arts, heritage, culture and science;

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the promotion of equality and diversity;

the advancement of environmental protection or improvement.

Activities

The Grant Scheme disburses community benefit funds which currently are from Tullymurdoch Limited, operators of a wind farm just north east of Alyth. Community groups within the prescribed area were invited to apply for grants for projects which met the criteria of the KLWCGS with a closing date of 31 October 2024. Three eligible applications were received and awards made/committed to which in total utilised most of the available funds, so it was not appropriate to hold another round of applications until receipt of the community benefit funds in autumn 2025.

During the financial year to 31 July 2025 grants totalling £19,146 have been disbursed to:

Sustainable Kirriemuir

Sustainable Kirriemuir is a charity promoting the provision of sustainable food and other services to people in Kirriemuir and the surrounding area. It has acquired a lease on a 17 acre field on the Kinnordy Estate to establish a local sustainable small farm for this purpose. They were awarded £19,146 of funding to erect a deer-proof fence for this field.

Further grants totalling £22,860 have been awarded but were pending payment as of 31 July 2025:

Isla Primary School Parent Council

The Parent Council sought £2,860 of funding to replace planters which are rotten. These planters are used to teach the pupils about growing plant and where food comes from. Produce from the planters is used in cookery classes.

Westmuir Village Hall

The Hall sought £20,000 of funding for exterior cladding works to improve insulation and are seeking further funding for the project from other sources. The Hall Committee is awaiting the further funding from other sources being received before the work can commence and our funding be drawn upon.

Reserves

At 31 July 2025, there were unrestricted funds held of £37,973 (2024 £17,689).

Future Plans

The scheme received further Community Benefit Funds in September 2025 with the next round of applications closing on 31 October 2025.

The Trustees undertake to publicise the scheme more widely to attract more applicants and are to look at recruiting new trustees to allow for succession planning.

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Approved by the trustees and signed on their behalf by



Geoffrey Hobson

Chairman

3 April 2025

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Receipts and Payments Account for the year ended 31 July 2025

	Notes	Unrestricted Funds 31.07.2025 £	Restricted Funds 31.07.2025 £	Total Funds 31.07.2025 £	Total Funds 31.7.2024 £
Receipts					
Grants received	4	39,486	-	39,486	38,375
Bank interest and compensation received	5	377	-	377	531
Total receipts		<u>39,863</u>	<u>-</u>	<u>39,863</u>	<u>38,906</u>
Payments					
Payments relating directly to charitable activities	6	19,291	-	19,291	49,044
Governance costs	7	288	-	288	276
Total payments		<u>19,579</u>	<u>-</u>	<u>19,579</u>	<u>49,320</u>
Surplus/(deficit) for year		<u>20,284</u>	<u>-</u>	<u>20,284</u>	<u>(10,414)</u>

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Statement of Balances as at 31 July 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Bank and Cash				
Opening balances				
Clydesdale Bank current account	1,976	-	1,976	390
Clydesdale Bank instant access account	15,713	-	15,713	27,713
Surplus/(deficit) for year	20,284	-	20,284	(10,414)
	<u>37,973</u>	<u>-</u>	<u>37,973</u>	<u>17,689</u>
Closing balances				
Clydesdale Bank current account	3,883	-	3,883	1,976
Clydesdale Bank instant access account	34,090	-	34,090	15,713
	<u>37,973</u>	<u>-</u>	<u>37,973</u>	<u>17,689</u>
Reserves	<u>37,973</u>	<u>-</u>	<u>37,973</u>	<u>17,689</u>

Approved by the Trustees and signed on their behalf by

M. Mearns

Meg Mearns
Treasurer
6 April 2026

Kirriemuir Landward West Community Grant Scheme

Notes to the Accounts for the year ended 31 July 2025

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

Unrestricted funds are those that may be used at the discretion of the trustees in the furtherance of the objects of the charity. Restricted funds may only be used for specific purposes.

Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Trustees remuneration and expenses

No remuneration was paid to any charity trustee or person connected to a trustee during the year. During the year expenses were reimbursed to the Treasurer of £29 (2024 - £127) and to the Secretary £17 (fnil).

4 Grants received

	Unrestricted Funds 31.7.2025 £	Restricted Funds 31.7.2025 £	Total Funds 31.7.2025 £	Total Funds 31.7.2024 £
Grants from Tullymurdoch Ltd	39,486	-	39,486	38,375
	<u>39,486</u>	<u>-</u>	<u>39,486</u>	<u>38,375</u>

5 Bank interest and compensation received

	Unrestricted Funds 31.7.2025 £	Restricted Funds 31.7.2025 £	Total Funds 31.7.2025 £	Total Funds 31.7.2024 £
Bank interest	377	-	377	531
	<u>377</u>	<u>-</u>	<u>377</u>	<u>531</u>

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Notes to the Accounts for the year ended 31 July 2025

6 Payments relating directly to charitable activities

	Unrestricted Funds 31.7.2025 £	Restricted Funds 31.7.2025 £	Total Funds 31.7.2025 £	Total Funds 31.7.2024 £
Website costs	39	-	39	39
Printing, postage and stationery	-	-	-	76
Grant to Sustainable Kirriemuir	19,146	-	19,146	-
Grant to Kingoldrum Village Hall				
Committee	-	-	-	31,726
Grant to Kilry Hall Committee	-	-	-	1,069
Grant to Perth & Kinross Countryside				
Trust	-	-	-	16,001
Bank charges	-	-	-	7
Donation of bank compensation	-	-	-	75
Hall rental for meetings	60	-	60	-
Trustees' mileage reimbursed	46	-	46	51
	<u>19,291</u>	<u>-</u>	<u>19,291</u>	<u>49,044</u>

of £125 compensation in 2023. The Trustees agreed that £50 of this would be paid to the Treasurer in recognition of wasted time and telephone calls but the Treasurer requested that this be donated on her behalf to Guide Dogs for the Blind. The balance of £75 was similarly donated in 2024.

7 Governance costs

	Unrestricted Funds 31.7.2025 £	Restricted Funds 31.7.2025 £	Total Funds 31.7.2025 £	Total Funds 31.7.2024 £
Independent examiners fees	<u>288</u>	<u>-</u>	<u>288</u>	<u>276</u>

Independent Examiner's Report to the Trustees of Kirriemuir Landward West Community Trust

I report on the accounts of the Scottish Charitable Incorporated Organisation for the period ended 31 July 2025 which are set out on pages 1 to 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 Trustees 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 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

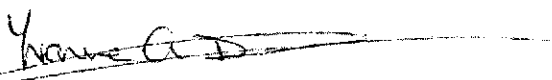
Independent examiner's statement

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

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.



Yvonne A Downie BAcc(Hons) CA CTA
Irvine Adamson
Chartered Accountants & Chartered Tax Advisers
7 St Malcolm's Wynd
Kirriemuir
Angus
DD8 4HB

7 April 2026