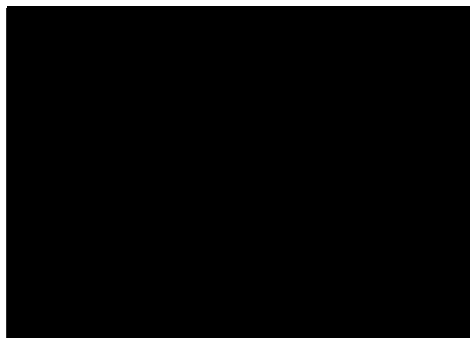


Keptie Friends SCIO

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

For the period 1st April 2023-31st March 2024

Scottish Charitable Incorporated Organisation SC048632



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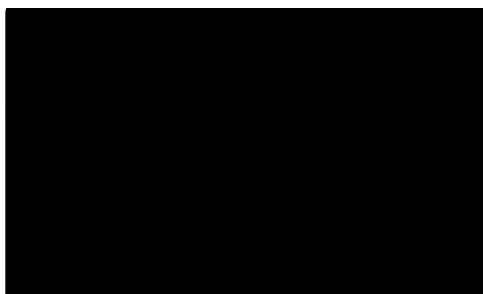
TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report and financial statements together with the independent examiners report for the period ended 31st March 2024.

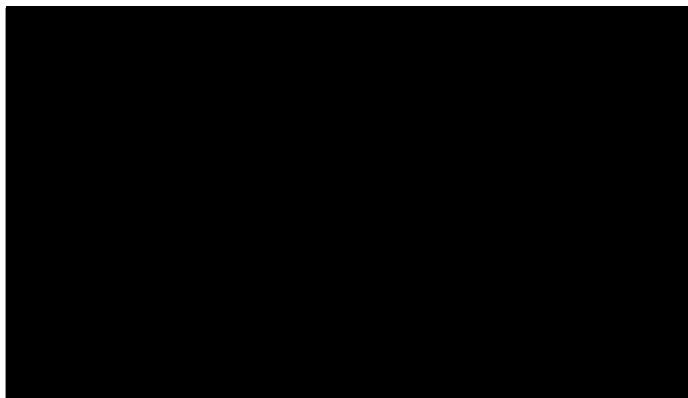
Charity Name Keptie Friends SCIO

Charity Number SC048632

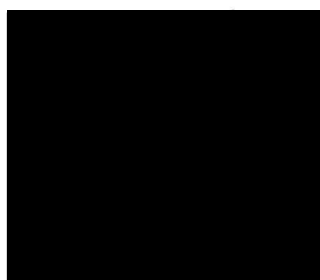
Principal Address



Current Trustees



Independent Examiner



TRUSTEES' ANNUAL REPORT

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Keptie Friends is a Scottish Charitable Incorporated Organisation (SCIO) and it was registered in its current legal form on 20th August 2018. Keptie Friends have a constitution in place for the running of the charity.

Appointment of Trustees

New board members can only be appointed from the members of the public, willing individuals or volunteers within the group who have the necessary skill set as determined by the board will be appointed.

Trustees are recruited at the Annual General Meeting. The office bearers are elected at the Annual General Meeting.

The board of Trustees meet often to review all aspects of the charity's affairs.

Organisation Structure

The trustees are responsible for the strategic direction and governance of the charity.

There are many volunteers who help with the ongoing tasks of the charity.

OBJECTIVES & ACTIVITIES

The objectives of the charity are:

Provision of a safe green space at Keptie Pond and surrounds for the advancement of physical and mental health, citizenship and community development and environmental protection and improvement.

Provide volunteering opportunities at Keptie Pond and surrounds that are inclusive and open to all.

Engage with schools, groups, visitors the local and wider community to deliver community events and activities at Keptie Pond and surrounds for public and environmental benefit.

ACHIEVEMENTS & PERFORMANCE

Keptie Friends applied for funding through Tesco and £960 was awarded. Individual donations came to the value of £340.

WiFi Network and Cameras

In order to view wildlife activity on the island and Keptie Pond and other locations it was agreed by the group that an outdoor wifi network and wireless cameras should be installed. A solution was found and installed. The installation allows volunteers to observe wildlife on the island and other locations on their phone, or at home on their PC. After some more research smart switches were also installed which allows volunteers to set timers on fountains and switch fountains and other equipment on using their phones.

TRUSTEES' ANNUAL REPORT

Achievement & Performance cont'd

Due to the common ground of Keptie Pond being "available to all" - other charitable groups wished to use the pond for other activities therefore the following process took place:

The trustees felt they had to have a Special Meeting which was held on the 4th of April 2023. The trustees made a plea to the local authority that the work that had been undertaken in previous years to the pond and surrounding area, which resulted in a significant increase in wildlife. If others sought to enter the water in Keptie Pond it may impact the diversity of wildlife that had been built up in previous eight years as a bi product of the work of Keptie Friends. The result of the meeting was to approach the local authority and a local solicitor for legal advice which has been completed and paid for in this financial year.

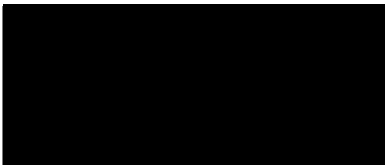
FINANCIAL REVIEW

Overview

The results for the period are set out in the attached accounts. The total income for the year was £1,955 (2023 £12,677). The total expenditure was £3,248 (2023 £6,173). The results show a deficit of £1,293. Leaving unrestricted funds of £340 and restricted funds of £23,280 total funds remaining are £23,620.

APPROVAL

This report was approved by the trustees on the 2nd of December 2024 and signed on their behalf by:

 _____
Date 02/12/24

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the period 1st April 2023 to 31st March 2024 which are set out on pages 6-11.

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. The charity Trustees consider that the audit requirement of the 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 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 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 following requirements have not been met: - 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 in accordance with the accounting record and comply with Regulation 9 of the 2006 Accounts Regulations.

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

 Independent Examiner

02/12/2024 Date of signing

STATEMENT OF RECEIPTS & PAYMENTS

	2024 £ Unrestricted	2024 £ Restricted	2024 £ Total	2023 £ Total
Receipts				
Donations	340	0	340	2,838
Grants	0	960	960	8,652
Fundraising	0	0	0	1187
Other	0	655	655	0
TOTAL RECEIPTS	340	1,615	1,955	12,677
Payments				
Charitable Activities	2,403	645	3,048	5,923
Donations	0	0	0	50
Governance				
IE	200	0	200	200
Fundraising expenses				
TOTAL PAYMENTS	2,603	645	3,248	6,173
Surplus/Deficit for period	-2,263	970	-1,293	6,504

Keptie Friends SCIO
Annual Report & Financial Statements
For the period 1st April 2023 to 31st March 2024

STATEMENT OF BALANCES

		2024 £	2024 £	2024 £	2023 £
		Unrestricted	Restricted	Total	Total
Funds Reconciliation					
Balance as at 01 April		2,603	22,310	24,913	18,409
Surplus/Deficit		-2,263	970	-1,293	6,504
		340	23,280	23,620	24,913
Bank Balance					
Balance	Main	340	23,280	23,620	18,409
		340	23,280	23,620	18,409
Liabilities					
Independent Examination Fee		200	0	200	200
		200	0	200	200

These accounts were approved by the Trustees on the 2nd of December 2024 and signed on their behalf by:



Treasurer

Date 02/12/24

NOTES TO THE ACCOUNTS

1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with:

- a) The Charities & Trustees Investment (Scotland) Act 2005
- b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Fund Accounting

- a) Unrestricted funds are those that may be used at the discretion of the committee in furtherance of the objects of the charity.
- b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for a specific purposes.
- c) Any purposes are set out below in the further notes

3. Taxation

- a) The charity is not liable to corporation tax or capital gains tax on its charitable activities
- b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- a) No remuneration was paid to trustees or any persons connected with them during the year (2023-2024:£nil)
- b) No travelling expenses were reimbursed to trustees this year or last annual period.

NOTES TO THE ACCOUNTS cont'd

1. Donations

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
General donations	190	0	190	838
Aberbrothock Skea Trust	0	0	0	2,000
Volunteering Matters	150	0	150	0
	340	0	340	2,838

2. Grants

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Volunteering Matters (Lavender Meadow)	0	0	0	200
National Lottery	0	0	0	7,952
Arbroath Community Council (Sea Green)	0	0	0	500
Groundworks – Tesco	0	960	960	0
	0	960	960	8,652

3. Other

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Refund Electricity	0	645	645	0
Refund Wifi	0	10	10	0
	0	655	655	0

NOTES TO THE ACCOUNTS cont'd

4. Cost of Charitable Activities	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Heat & Light	0	475	475	2,056
Repairs & Renewals	440	0	440	1,487
Professional Fee	1,800	0	1,800	0
Insurance	0	0	0	459
Telephone/WIFI	0	0	0	372
Tech - Web Cam	110	170	280	0
Equipment	53	0	53	1,549
	2,403	645	3,048	5,923

NOTES TO THE ACCOUNTS cont'd

1. Movement in Funds

	As at 01/04/2023 £	Receipts £	Payments £	As at 31/03/2024 £
Unrestricted Funds				
General fund	2,603	340	2,603	340
<hr/>				
General fund	2,603	340	2,603	340
Restricted Funds				
Common Good Fund	13,748	655	645	13,758
Arbroath Improvement Trust (Apple Tree)	250	0	0	250
National Lottery	7,952	0	0	7,952
Arbroath Community Council (Sea Green)	360	0	0	360
Groundworks – Tesco	0	960	0	960
<hr/>				
All restricted funds	22,310	1,615	645	23,280
<hr/>				
Total Funds	24,913	1,955	3,248	23,620
<hr/>				

Purpose of Funds

General Fund

Unrestricted funds for any charitable purpose

Restricted Fund

Restricted fund for restricted spending whether from Funder or fundraising