


The Trustees
Kilberry Charitable Trust



I enclose herewith the Independent Examiner's Report duly signed.

I have checked such figures as possible but as there is little by way of a paper trail I can only check that figures supplied have been correctly transferred to the OSCR sheets. This has been done therefore they reflect the movements within the bank account.

It would have been more helpful if purchase invoices were supplied together with confirmation that all grants received have been banked. I do appreciate that this is a small charity and that most , if not all transactions are carried out by bank transfer.



Independent examination of the Kilberry 1821 Charitable Trust SCIO SC051355 – carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005

Financial year ended 31st March 2025

I have today carried out an examination of the accounts for the Kilberry 1821 Charitable Trust and can confirm that proper accounting records have been kept and the accounts are in agreement with the records supplied.

Yours faithfully

A large black rectangular redaction box covering the signature and name of the examiner.

23/07/2025

Kilberry 1821 Charitable Trust

SC051355



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	06	April	2024		05	April
						2025

Section A Statement of receipts and payments

	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 £
A1 Receipts						
Donations	1,862				1,862	4,618
Legacies					-	
Grants	6,006				6,006	6,000
Receipts from fundraising activities	1,065				1,065	810
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sse Compensation from storm	245				245	
A1 Sub total	9,178	-	-	-	9,178	11,428
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	9,178	-	-	-	9,178	11,428
A3 Payments						
Expenses for fundraising activities	260				260	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,800				5,800	3,003
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	6,060	-	-	-	6,060	3,003
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	6,060	-	-	-	6,060	3,003
Net receipts / (payments)	3,118	-	-	-	3,118	8,425
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,118	-	-	-	3,118	8,425

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	11,232				11,232	2,807
	Surplus / (deficit) shown on receipts and payments account	3,118				3,118	8,425
						-	
						-	
	Cash and bank balances at end of year	14,350	-	-	-	14,350	11,232
	(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	Kilberry Church			1,527	1,527
	Signage			240	240
		Total	-	1,767	1,767

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	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

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Repainting Outside of building			4,000
Total			4,000

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)	x
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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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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Kilberry 1821 Charitable Trust

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	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 £
Donations	1,862				1,862	4,618
					-	
					-	
					-	
Total	1,862	-	-	-	1,862	4,618
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Lottery grant	6,006				6,006	
Building repainting					-	4,000
General					-	2,000
					-	
Total	6,006	-			6,006	6,000
	-	-			-	-

3 Gross receipts from other charitable activities

	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 £
General fundraising events	1,065				1,065	811
					-	
					-	
					-	
					-	
					-	
					-	
Total	1,065	-	-	-	1,065	811
	reference error	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	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 £
Insurance	2,544				2,544	2,349
Electricity	1,556				1,556	382
Repairs and maintenance	413				413	114
Website	78				78	78
Gocardless	48				48	48
Events costs	260				260	
Equipment	1,162				1,162	
					-	
					-	
					-	
Total	6,061	-	-	-	6,061	2,971
	reference error	-	-	-	reference error	reference error

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	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
Receipts						
Donations	1,862				1,862	4,618
Legacies					-	
Grants	6,006				6,006	2,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
SSE compensation	245					
Gross receipts from other charitable activities	1,065				1,065	810
Sub total	9,178	-	-	-	8,933	7,428
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	9,178	-	-	-	8,933	7,428
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	6,060				6,060	3,003
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	6,060	-	-	-	6,060	3,003
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	6,060	-	-	-	6,060	3,003
					-	
Net receipts / (payments)	3,118	-	-	-	2,873	4,425
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,118	-	-	-	2,873	4,425
					cross ref error	

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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
Receipts						
Donations					-	4,000
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	4,000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	4,000
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	4,000
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	4,000

Nature and purpose of funds

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