

Kirkcaldy Community Athletics Trust

Scottish Charity No – SC051457

Annual Report and Financial Statements

For the period ended 31 December

2023

Trustees' Annual Report

For the period ended 31 December 2023

The trustees have pleasure in presenting their report together with the financial statements for the period ended 31 December 2023.

Kirkcaldy Community Athletics Trust undertook no activity during the period and therefore these accounts show no income or costs.

Reference and Administrative Information

Charity name

Kirkcaldy Community Athletics Trust

Charity no

SC051457

Address

[REDACTED]

Current Trustees

[REDACTED]

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered as a charity in October 2021.

Appointment of trustees

The management committee, which normally meets on a monthly basis, are the charity's trustees. The trustees are volunteers and have a mix of skills including finance, civil engineering, town planning and athletics.

Trustees are elected at the annual general meeting which is held in September. There must be a minimum of four and a maximum of eight trustees.

Charitable purposes

The advancement of citizenship or community development", "the advancement of public participation in sport", "the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Objectives and Activities

The organisation's purposes are: 4.1 the advancement of citizenship or community development; 4.2 the advancement of public participation in sport; and 4.3 the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. In furtherance of these purposes the organisation will: Provide and operate a state-of-the-art track and field facility in Kirkcaldy which will allow user access year-round and help us develop the physical competence and confidence of athletes, pupils and local residents of the Fife area; Help Fife AC, Balwearie High School and other local organisations in the Fife area to improve the physical health and wellbeing of local residents through sporting participation, health and fitness; Complement existing facilities in the campus, local and Fife areas to create a vibrant Community Sports hub for events, coaching and training; and Deliver and operate a shared, modern and accessible community facility for use by other clubs and community bodies in the Fife area

Achievements and Performance

The charity undertook no activity during the year.

Financial review

The charity generated no income or costs during the year.

Reserves policy

The charity will adopt an appropriate reserves policy once it starts to undertake activity.

Plans for future period

The charity plans to undertake activities once a feasibility analysis on the project has completed.

**Statement of Receipts and Payments for the period ended 31
December 2023**

| | Unrestricted | Restricted | Year ended | Period ended |
|-----------------------------------|--------------|------------|------------|-----------------|
| | Funds | Funds | 31/12/2023 | 31/12/2022 |
| Receipts | | | | |
| Grants | - | - | - | - |
| Fundraising | - | - | - | - |
| Bank interest | - | - | - | - |
| Total receipts | - | - | - | - |
| Payments | | | | |
| Fundraising costs | - | - | - | - |
| Cost of charitable activities | - | - | - | - |
| Governance costs | - | - | - | - |
| Purchase of equipment | - | - | - | - |
| Total payments | - | - | - | - |
| Surplus/(Deficit) for the year | - | - | - | - |

Statement of Balances - As at 31 December 2022

| | Unrestricted Funds | Restricted Funds | Total 2023 |
|----------------------------------|-------------------------------|-----------------------------|-----------------------|
| Opening cash at bank and in hand | - | - | - |
| Surplus/(Deficit) for the year | - | - | - |
| Closing cash at bank and in hand | - | - | - |

Other assets - unrestricted funds

| | |
|-------------------------|---|
| Fees due to be received | - |
| | - |

Liabilities (unrestricted funds)

-

**Notes to the accounts - for the period ended 31
December 2023**

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & 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 furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running 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 Related party transactions

No remuneration was paid to the trustees or any connected person during the year.

APPENDIX 3



| | | | | | | | |
|---|---|-------|------|----|-----------------|---------------|---|
| | Independent examiner's report on the accounts v2 | | | | | | |
| Report to the trustees/members of | Charity name Kirkcaldy Community Athletics Trust | | | | | | |
| | Registered charity number SC051457 | | | | | | |
| | Period start date | | | | Period end date | | |
| On the accounts of the charity for the period | Day | Month | Year | | Day | Month | Year |
| | 01 | 01 | 2023 | to | 31 | 12 | 2023 |
| Set out on pages | 4-5 | | | | | | (remember to include the page numbers of additional sheets) |
| 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) 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. | | | | | | |
| 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 [other than that disclosed on the attached page*] | | | | | | |
| | <div>1. 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, andto prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</div> <div>have not been met, or</div> <div>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</div> | | | | | | |
| Signed: | | | | | Date: | 5 August 2024 | |
| Name: | | | | | | | |
| Relevant professional qualification(s) or body (if any): | | | | | | | |
| Address: | | | | | | | |
| | | | | | | | |

*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.

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