



Scottish Charity Number SC051573

THE THIRD ANNUAL REPORT OF THE TRUSTEES

and

**Financial Statements for the period 28 February 2024 to 28 February 2025
for**

KINCARDINE FORWARD SCIO

Contents

Charitable purposes
History and formation
Achievement and performance
Structure, government & management
Financial review and Accounts
Independent Examiner's Report on Accounts
Declaration

KINCARDINE FORWARD SCIO

REPORT OF THE TRUSTEES

for the period 28 February 2024 to 28th February 2025

The Trustees present their Annual Report, written to be compliant with the Charities Accounts (Scotland) Regulations 2008. Incorporated are the Receipts and Payments Accounts of the charity for the year ended 28th February 2025 in accordance with the provisions of the Governing Document of Kincardine Forward SCIO, the regulations of the Office of the Scottish Charities Regulator [OSCR] and The Charities Statement of Recommended Practice: Small Charities.

CHARITABLE PURPOSES

Kincardine Forward, a Scottish Charitable Incorporated Organisation [SCIO], was registered by OSCR on 8 February 2022. Its purposes are defined by its Governing Document:

Purposes

The organisation has been formed to benefit those residing within the areas previously associated with the former Parish Church of Kincardine, and its burial ground, as defined by postcodes PH22,1RD, PH22 1QU, PH22 1AD, PH23, PH24 and PH25, with the following purposes:

To provide public benefit through the advancement of heritage, religion and community development by:

a) promoting understanding of the culture and history of the ancient Parish of Kincardine, Strathspey

- b) acquiring and preserving the fabric of the historic 'C' listed [MHG4476] Kincardine parish church so as to maintain public access for private and public worship primarily but not exclusively in association with local Christian ministries
 - c) organising non-religious activities in the community.
- Provided that the charity shall do so following principles of sustainable development.

HISTORY AND FORMATION

The Kincardine Church building [National Grid Reference: NH 9383 1552], with its surrounding burial ground, is located on what is thought to be an ancient site perhaps dating back to the Pictish kingdoms of the north. The building itself, still incorporating a 'leper squint' feature from the Medieval period, is marked on a late 16th century map of the area and has been in regular use by the Church of Scotland to this day. The building is Listed under The Planning (Listed Buildings and Conservation Areas) (Scotland) Act 1997 as a building of 'special architectural or historic interest' under category C: 'Buildings which are representative examples of a period, style or building type.'³

Concern over the future of Kincardine Kirk was raised when first a linkage and then a union of Boat of Garten and Kincardine with the parish of Carrbridge resulted in services in Kincardine being judged 'nonessential', though they continued to be held on a monthly basis at the discretion of the minister and Kirk Session. The Session called a public meeting on 2 October 2017 open to all with an interest in the building which concluded 'The unanimous feeling of all those present was that Kincardine Church and its surroundings is a very special place, and we are morally obliged to do what we can to maintain it – even if by proxy.'

Kincardine Forward SCIO was formed to create a legal vehicle to acquire the building on behalf of the community when the Kirk came up for sale in accordance with the Presbytery of Abernethy's plan, then in draft form. Final agreement on the Plan was delayed, however, as details that did not relate to Kincardine were disputed, and to resolve the uncertainty the Kirk Session decided on 30 November 2022 to proceed with the sale. Responsibility for handling the sale rested with the General Trustees of the Church of Scotland (2021) of instructions to Presbyteries to develop plans for the future that would require the sale of redundant church buildings,

The Church of Scotland initiated the sale process in the summer of 2023. Later in that summer Mrs Harriet von Einsiedel, as the adjacent landowner, intimated to the Trustees that she was intending to put in a bid for the Kirk. After due consideration the Trustees came to the conclusion that this route offered the best opportunity of providing the Kirk with a long term sustainable future. Consequently in July 2023 Mrs von Einsiedel placed a bid for the church with the General Trustees of the Church of Scotland. This was accepted by the General Trustees. The sale of the Kirk to Mrs von Einsiedel was successfully completed in January 2024 and is therefore currently owned by her family in the form of a trust Kincardine Church Trust and she has been administering the Kirk since then.

ACTIVITIES AND PERFORMANCE

In many ways it has been a stagnant year for Kincardine Forward and one during which it was difficult to promote activities which would benefit the charity.

In the meantime the information leaflet on the history of the Kirk, authorised in 2022 by the Trustees, is still available in the Kirk, beside the Visitors' Book, for casual visitors.

References to Kincardine Kirk in the Boat of Garten, Carrbridge and Kincardine website as well as the Boat of Garten Community website have been altered to reflect the fact that Kincardine is no longer part of the Church of Scotland and, in fact, as a result of a decision made by Kirk Session of Boat of Garten and Carrbridge, that part of the Parish that has always historically been Kincardine has entirely ceased to be mentioned in any official documentation.

██████████ has created a website and a poster reflecting her plans for the future use of the Kirk. During the summer of 2024 it was possible to continue the usual monthly services. A full series of activities is already planned for summer of 2025 which are already continuing many of the "charitable purposes" originally espoused by Kincardine Forward SCIO.

Kincardine Forward still remains a group member of the Boat of Garten Community Company as well as of Voluntary Action Badenoch & Strathspey.

At the 2024 AGM and subsequent EGM it was agreed that Kincardine Forward SCIO should be wound up. This has not been implemented as a result of an administrative error relating to the shortness of the deadline of 3 weeks within which OSCR has to be informed of such a move via a lengthy and complicated entry on its website. Consequently OSCR demanded that a new Resolution should be passed. It was felt that it would be too burdensome for Members to be faced with at a repeat EGM within a short period after the original one and therefore better to hold another EGM after the 2025 AGM

Registered Charity number: SC051573

GENERAL INFORMATION

Governing Document

The charity is controlled by its Governing Document: the Constitution of Kincardine Forward SCIO as approved by OSCR on 8 February 2022.

<https://www.oscr.org.uk/about-charities/search-the-register/charity-details?number=SC051573>

Organisational structure

The Board of Trustees appoint the Chair and Clerk from among themselves, and also appoint the Treasurer, who need not be a trustee. Chairs must step down after six consecutive years in office. The Board meets as required; a quorum is four actively participating Trustees. The Trustees are responsible for keeping proper accounting records that reflect the financial position of Kincardine Forward. They are also responsible for safeguarding the financial assets of Kincardine Forward and must take reasonable steps for the prevention of fraud and/or detection of fraud and other financial irregularities. Three Trustees as well as the Treasurer can access the bank account on the web, and a statement of funds is presented to each Board meeting. The charity does not have an administrative office and administration is carried out in the home of the Trustee responsible for the relevant task. Measures are taken to ensure the security of data held on the officebearers' computers and new members' application forms contain information on **Data Protection** rights and duties.

The charity employs no staff and no Trustee (nor any people personally connected to any Trustee) has any financial benefit or remuneration arising from services to Kincardine Forward SCIO.

Recruitment and appointment of new Trustees

The Trustees, who must be members of the SCIO, serve subject to election or re-election at the Annual General Meeting from year to year. Further Trustees may be co-opted by the Board at any time, to serve until the next Annual General Meeting. The constitution requires a minimum of 5 (five) Trustees and a maximum of 10 (ten). New Trustees are advised of our legal responsibilities and the 'Guidance and Good Practice for Charity Trustees' published by OSCR.

https://www.oscr.org.uk/media/3621/v10_guidance-and-good-practice-for-charity-Trustees.pdf

Principal contact address

Kincardine Beag, Street of Kincardine, Boat of Garten PH24 3BY.

Trustees**Independent Examiner****Bankers**

A Community Directplus Current Account was opened with The Cooperative Bank on 21 July 2022.

FINANCIAL REVIEW

The Members' Meeting of 16 April 2023 set the annual subscription for 2023-24 at £15, and receipts of these sums made up the single largest source of funds during the year. Other personal donations are gratefully acknowledged. Offerings given during services held in the church accrue not to Kincardine Forward SCIO but the Church of Scotland, all current funds are non-restricted and no reserve fund has been established.

Administrative costs have been kept to a minimum and the SCIO has no deficit.

STATEMENT OF RECEIPTS & ACCOUNTS – YEAR ENDED 28 FEBRUARY 2025

RECEIPTS	£190
PAYMENTS	<u>£132</u>
Surplus (Deficit) for period	<u>£58</u>
STATEMENT OF BALANCES at 28/2/25:	
Cash at Bank at start of the period	£251
Surplus (Deficit) for period	<u>£58</u>
Cash at Bank at end of period	<u>£309</u>
Total Assets	<u>£309</u>
LIABILITIES	0

Notes to the accounts for the period 1 March 2024 to 28 February 2025

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). They cover the period from 1 March 2024 to 28 February 2025, the date set in the governing documents for the end of the accounting period in 2023 and subsequent years.

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. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. Kincardine Forward SCIO has no restricted funds at present.

3. Related party transactions

Kincardine Forward SCIO's insurance policy includes Trustee Indemnity Insurance for all its Trustees. No other remuneration was paid to the Trustees or any connected persons during the year.

4. Assets and Liabilities

Kincardine Forward SCIO has no assets beyond those declared in the Payments and Receipts Accounts.

5. No. of subscribed members at 28 February 2025: 24

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KINCARDINE FORWARD SCIO, SC 051573,

on the accounts of the charity for the period 1 March 2024 to year ended 28 February 2025 as set out above in the Annual Report,

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 them.

INDEPENDENT EXAMINER'S STATEMENT

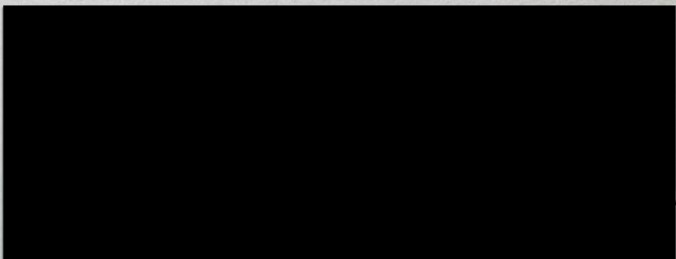
In the course of my examination no matter has come to my attention.

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 the 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.

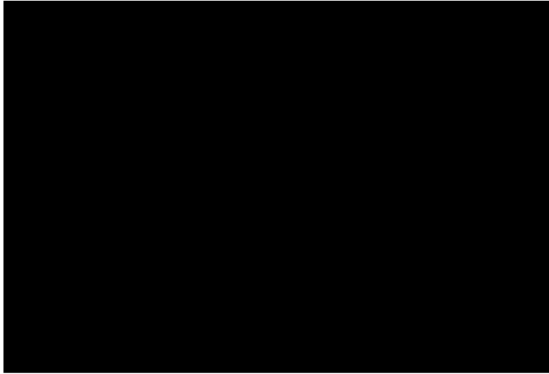


+ APRIL 2025

Declaration

The Board of Trustees wish to express their thanks for the support that Kincardibe Forward has received.

The Trustees declare that that they have approved the Trustees Report



Date :06.05.2025

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4 APRIL 2025