

Boghead Improvement Group

Financial Statements

For the accounting period ended

30th June, 2025

Trustees Annual Report for the Year Ended 30th June, 2025

| | |
|---------------------------------|---------------------------|
| Charity Name | Boghead Improvement Group |
| Other names charity is known by | BiG |
| Registered Charity Number | SC052614 |
| Charity's Principal Address | |
| Names of the charity trustees | |
| Who manage the charity | |

The organisation is constituted in terms of a community benefit organisation, run by trustees, elected by the members.

Structure, Governance and Management

Description of the charity's trusts

- | | |
|----------------------------------|--|
| • Type of governing document | Constitution |
| • How the charity is constituted | SCIO |
| • Trustee selection methods | Trustees are appointed or reappointed annually at the Annual General Meeting |

The purpose of the Boghead Improvement Group is:

- Advance citizenship and community development
- Provide recreational facilities, or organize recreational activities, with the objective of improving conditions of life for the persons for whom the facilities or activities are primarily intended
- Advance environmental protection or improvement
- All under an umbrella of sustainable development

Principal activities and achievements 2024 - 2025

July 2024

Six months since initial contact re derelict land – no response. Planning to contact Community Ownership Support Service for advice.

Continuing to update potential local wind turbine developer of our progress.

Discussed the soon to be updated Community Action Plan and other local activities.

Boghead Community Group integrated into the Boghead Community Group Facebook pages.

Right of Way markers – progress report.

August 2024

Awaiting contact with Community Ownership Support worker to assist with Community right to buy process.

Scottish Land Fund Application received for completion. Advice to be sought re completion.

Organised questionnaire's re Community Action Plan to be hand delivered to residents to ascertain community views on village development.

Proposal to have local exhibition of local wind turbine development, within the village. Developer investigating portable exhibition options and BIG to consider vehicle siting.

Right of way signage, signed off – awaiting manufacture.

September 2024

Met with Community Ownership Support Service officer. Clarification given on a number of queries. Other queries to be investigated.

Two further letters to the owners of the derelict site were sent by registered post. One recipient has acknowledged receipt. Nothing from the second recipient at this time.

A Surveyor has been contacted re providing a Survey of the derelict property and site. Date to be confirmed.

Right of way signage has been received. Investigating poles and locations to follow.

Questionnaires re the Community Action Plan delivered. Residents encourage to respond.

October 2024

Awaiting updated information from Community Ownership Support Service following recent meeting.

Business Plan update discussed. Approaching Community Enterprise for support in its preparation.

SLC approached for Community Grant to help cover costs of paper and printing and other stationary items needed

Updated information from other local groups discussed.

November 2024

Tasks updated and reviews of information awaited, discussed.

Template received to help preparation of new Business Plan.

Pricing for derelict site survey received from two Chartered Surveyors. Funding to be sought.

Updated information from other local groups discussed.

January 2025

Tasks updated including with Community Ownership Support Service and Community Enterprise.

Foundation Scotland and other funding options to be approached to cover cost of survey.

Discussion and update on Community Transport opportunities.

Draft Local Place Plan received for comment.

Discussion re opportunities with Healthy Valleys Organisation discussed.

Update on from Community Police re speed controls through village.

Signage Update, locations agreed, microgrant awarded for poles and fixings.

February 2025

Tasks Updated/continuing – including Community Ownership Support Service – Incumbent officer has left, awaiting new appointee.

Business Plan progresses, Community Transport application – not funded

March 2025

Tasks Updated/continuing – including Community Ownership Support Service, Healthy Valleys, Police Scotland & Community Grant application.

Annual Report Prepared & Submitted and request for Trustee Induction Process submitted as requested.

No Update re local Wind Turbine development. The Developers is awaiting the UK's Governments new policy document.

Contact with Local Authority continues about traffic signage. We were informed that improvements or replacements are due to happen in the new financial year. Discussion also re state of path between village and Kirkmuirhill (including to Local Primary School). A "scrape and widen" exercise was agreed to. BIG will monitor.

April 2025

Tasks Updated/continuing – including Community Ownership Support Service, Renewable Energy Fund Grant application, wind turbine development, Local Place Plan – latest draft, installation of local right of way signage.

The induction process for new Trustee members is now in place.

Information and advice received from SLC Planning Dept re derelict site potential development.

Updated information from other local groups discussed.

May – June 2025

Tasks Updated/continuing – including Community Ownership Support Service, Business Plan development, wind turbine development, Local Place Plan – Now with SLC.

Installation of local right of way signage to go ahead soon.

Renewable Energy Fund Grant application approved to cover derelict site survey costs. Survey requested from Bell Ingram.

Information and advice received from SLC Planning Dept re derelict site potential development.

Updated information from other local groups discussed.

Approved by the Trustees on 18th January 2026

son:

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30TH JUNE,2025

Independent Examiner's Report to the Trustees of Boghead Improvement Group, registered charity number SC052614

I report on the financial statements of the charity for the year ended 30th June,2025 which are set out on pages 6 and 7

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) Act 2005 ("the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of regulation 10(1) (d) of the 2006 regulations does not apply. It is my responsibility to examine the accounts as required under section (44) (1) (c) of the 2005 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 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 connection with my examination, no **other** 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 Regulations, and
to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



..... 18th January,2026

Statement of Balances - As at 30th June,2025

| | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|--------------------------------------|----------------------------|--------------------------|-----------------|-----------------|
| Cash & Bank Balance at Start of Year | 375 | - | 375 | 375 |
| Surplus/-Deficit for the Year | 6 | 285 | 279 | - |
| Cash & Bank Balance at End of Year | <u>369</u> | <u>285</u> | <u>654</u> | <u>375</u> |

Represented by:

| | | | | |
|-----------------------------|------------|------------|------------|------------|
| Bank Balance at End of Year | 369 | 285 | 654 | 375 |
| Cash Balance at End of Year | - | - | - | - |
| | <u>369</u> | <u>285</u> | <u>654</u> | <u>375</u> |

Boghead Improvment Group

Statement of Receipts and Payments - For the year ended 30th June,2025

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2025 £ | Total 2024 £ |
|-------------------------------|------|----------------------------|--------------------------|-----------------|-----------------|
| <u>Receipts</u> | | | | | |
| Grants | | - | 500 | 500 | 375 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| <u>Payments</u> | | | | | |
| Postage | | 6 | - | 6 | - |
| Signage | | - | 215 | 215 | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| | | 6 | 215 | 221 | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Surplus/-Deficit for the Year | | <hr/> <hr/> -6 | <hr/> <hr/> 285 | <hr/> <hr/> 279 | <hr/> <hr/> 375 |