REGISTERED COMPANY NUMBER: SC384419 (Scotland)
REGISTERED CHARITY NUMBER: SC45908

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 June 2025

for

Netherthird Community Development Group

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Contents of the Financial Statements
for the Year Ended 30 June 2025

Netherthird Community Development Group

Report of the Trustees
for the Year Ended 30 June 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects and aims are to provide the advancement of citizenship or community development, the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for whom the facilities or activities are primarily intended. The geographical area intended is East Ayrshire.

Significant activities

Netherthird Community Garden

NCDG continued to develop and maintain Netherthird Community Garden working alongside Netherthird Community Action Training. The garden's further development this year included new raised beds funded by the CCLP project.
We have done a number of works within the nature walk as well maintaining the area and planting new hedges and shrubs to improve this area.
We have continued to sell produce from the community garden including hanging baskets, planters and bedding plants the profit from these sales are reinvested back into the community garden.

Netherthird Summer Scheme

Our summer scheme this year has again been a huge success for children and their parents in our local area. We have averaged around 200 children per day coming to the summer scheme which is completely free of charge for all. This is due to funding from the 9CC group community fund. All children are given a free lunch when attending the summer scheme, we were supported in doing this by Cumnock Factory Outlet who provided free lunches for children attending the summer scheme. The summer scheme funding paid for childrens entertainers, sports coaches, face painters, play equipment, horse riding, llama experiences and more.

Netherthird Primary School

We have worked alongside our partners at Netherthird Primary School to operate a number of educational and nature projects within the community garden. School children work alongside our community nature warden to plant fruit and vegetables within the community garden and maintain and look after them. And then they pick the fruit and vegetables and take them home to eat. The Primary School and Early Years centre also have open access to our community garden and come over and do lessons in it in the summer.

Our volunteer base has expanded again this year with more volunteers coming on board to improve the community garden and also to run our summer scheme project. We have also worked alongside Netherthird Community Action Training to run a volunteering scheme designed to make young people ready for employment. They are young people with no experience in work and have barriers to employment, the young people are then placed on an 8 week volunteering program to improve their skills and make them ready for employment. This has been a success with 8 young people taking part in this project.

Volunteers

To ensure the objectives and aims of the chanty are carried out, it is vitally important that the charity recruits a substantial number of volunteers who can provide varied skills that will be essential to the project.

It is the charity's aim to work with their volunteers and build on their existing skills and provide them with new skills where appropriate.

The charity aims to recruit a diverse range of volunteers using material and methods that are inclusive of a wide range of individuals from different backgrounds and abilities.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity has been able to undertake and deliver various recreational and community projects.

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to foreseeable expenditure for six months in advance. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised, or economies made. This level of reserves has been maintained throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The charity is managed by a board, whose members are elected from the general membership of the organisation at the AGM. Each board member is required to retire at the AGM, but remain eligible for re-election.

New members are appointed by the board as and when required. The new members require to be invited on to the board and suitability is assessed based on any connection to or knowledge of the local area, as well as having to show an interest in the Charity's objectives. The Charity aims to always have a broad base of experience.

The training of new members is a matter dealt with by existing board members. They are responsible for providing a background to the Charity and an explanation of what the requirements of their role will entail. When necessary, assistance is provided to new members in their roles, to fully complete the training process.

Organisational structure

The charity's management is carried out by the relevant trustees to achieve the objectives decided at board meetings. The charity has one full time Project Development Officer who assists the board on meeting their objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC384419 (Scotland)

Registered Charity number

SC45908

Registered office

9 Buntens Close
CUMNOCK
Ayrshire
KA18 3ES

Trustees

Mrs M Campbell Director
Mrs F Phillips Director
J Campbell Director
Mrs N Torbet Director
Mrs M Johnstone Director

Company Secretary

Mrs M Campbell

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
William Russell Cowan
WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Approved by order of the board of trustees on 20 February 2026 and signed on its behalf by:

J Campbell - Trustee

Independent Examiner's Report to the Trustees of
Netherthird Community Development Group

I report on the accounts for the year ended 30 June 2025 set out on pages five to thirteen.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 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 to comply with Regulation 8 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.

William Russell Cowan
The Institute of Chartered Accountants of Scotland

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

20 February 2026

Netherthird Community Development Group

Statement of Financial Activities
for the Year Ended 30 June 2025

	Notes	30.6.25 Unrestricted funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		99,057	62,894
EXPENDITURE ON			
Raising funds	2	-	2,598
Charitable activities			
Netherthird Community Development Group		104,997	44,774
Other		2,598	4,000
Total		107,595	51,372
NET INCOME/(EXPENDITURE)		(8,538)	11,522
RECONCILIATION OF FUNDS			
Total funds brought forward		40,705	29,183
TOTAL FUNDS CARRIED FORWARD		32,167	40,705

The notes form part of these financial statements

Balance Sheet
30 June 2025

	Notes	30.6.25 Unrestricted funds £	30.6.24 Total funds £
FIXED ASSETS			
Tangible assets	6	13,954	16,552
CURRENT ASSETS			
Debtors	7	58	58
Cash at bank		18,155	26,747
		18,213	26,805
CREDITORS			
Amounts falling due within one year	8	-	(2,652)
NET CURRENT ASSETS		18,213	24,153
TOTAL ASSETS LESS CURRENT LIABILITIES		32,167	40,705
NET ASSETS		32,167	40,705
FUNDS	10		
Unrestricted funds		32,167	40,705
TOTAL FUNDS		32,167	40,705

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 February 2026 and were signed on its behalf by:

J Campbell - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Raising donations and legacies

	30.6.25	30.6.24
	£	£
Support costs	-	2,598

continued...

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	2,598	2,597

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	62,894
EXPENDITURE ON	
Raising funds	2,598
Charitable activities	
Netherthird Community Development Group	44,774
Other	4,000
Total	51,372
NET INCOME	11,522
RECONCILIATION OF FUNDS	
Total funds brought forward	29,183
TOTAL FUNDS CARRIED FORWARD	40,705

continued...

6. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 July 2024 and 30 June 2025	13,119	25,178	38,297
DEPRECIATION			
At 1 July 2024	12,800	8,945	21,745
Charge for year	80	2,518	2,598
At 30 June 2025	12,880	11,463	24,343
NET BOOK VALUE			
At 30 June 2025	239	13,715	13,954
At 30 June 2024	319	16,233	16,552

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25 £	30.6.24 £
Other debtors	58	58

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.25 £	30.6.24 £
Bank loans and overdrafts (see note 9)	-	2,652

9. **LOANS**

An analysis of the maturity of loans is given below:

	30.6.25 £	30.6.24 £
Amounts falling due within one year on demand:		
Bank overdrafts	-	2,652

continued...

10. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	At 30.6.25 £
Unrestricted funds			
General fund	17,193	(1,383)	15,810
Volunteering Matters	16	250	266
Federation of City Farms	639	(80)	559
East Ayrshire Council	13,581	134	13,715
Lottery Grant	1,551	(1,551)	-
N.I.C.E Grant	300	-	300
The Woodward Trust	750	-	750
Coalfields Regeneration Trust	1,675	(1,058)	617
9CCC Group	5,000	(4,850)	150
	40,705	(8,538)	32,167
TOTAL FUNDS	40,705	(8,538)	32,167

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,227	(9,610)	(1,383)
Volunteering Matters	250	-	250
Federation of City Farms	-	(80)	(80)
East Ayrshire Council	52,888	(52,754)	134
Lottery Grant	-	(1,551)	(1,551)
Coalfields Regeneration Trust	32,692	(33,750)	(1,058)
9CCC Group	5,000	(9,850)	(4,850)
	99,057	(107,595)	(8,538)
TOTAL FUNDS	99,057	(107,595)	(8,538)

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	7,005	10,188	17,193
Volunteering Matters	16	-	16
Federation of City Farms	639	-	639
East Ayrshire Council	14,981	(1,400)	13,581
Lottery Grant	5,792	(4,241)	1,551
N.I.C.E Grant	-	300	300
The Woodward Trust	750	-	750
Coalfields Regeneration Trust	-	1,675	1,675
9CCC Group	-	5,000	5,000
	29,183	11,522	40,705
TOTAL FUNDS	29,183	11,522	40,705

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,093	(8,905)	10,188
East Ayrshire Council	5,500	(6,900)	(1,400)
Lottery Grant	1	(4,242)	(4,241)
N.I.C.E Grant	300	-	300
Coalfields Regeneration Trust	33,000	(31,325)	1,675
9CCC Group	5,000	-	5,000
	62,894	(51,372)	11,522
TOTAL FUNDS	62,894	(51,372)	11,522

continued...

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23	Net movement in funds	At 30.6.25
	£	£	£
Unrestricted funds			
General fund	7,005	8,805	15,810
Volunteering Matters	16	250	266
Federation of City Farms	639	(80)	559
East Ayrshire Council	14,981	(1,266)	13,715
Lottery Grant	5,792	(5,792)	-
N.I.C.E Grant	-	300	300
The Woodward Trust	750	-	750
Coalfields Regeneration Trust	-	617	617
9CCC Group	-	150	150
	29,183	2,984	32,167
TOTAL FUNDS	29,183	2,984	32,167

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,320	(18,515)	8,805
Volunteering Matters	250	-	250
Federation of City Farms	-	(80)	(80)
East Ayrshire Council	58,388	(59,654)	(1,266)
Lottery Grant	1	(5,793)	(5,792)
N.I.C.E Grant	300	-	300
Coalfields Regeneration Trust	65,692	(65,075)	617
9CCC Group	10,000	(9,850)	150
	161,951	(158,967)	2,984
TOTAL FUNDS	161,951	(158,967)	2,984

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11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2025.

Detailed Statement of Financial Activities
for the Year Ended 30 June 2025

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations/Other Income	8,477	7,374
Grants	90,580	55,520
	99,057	62,894
Total incoming resources	99,057	62,894
EXPENDITURE		
Charitable activities		
Insurance	824	799
Project Costs	103,333	43,195
	104,157	43,994
Support costs		
Management		
Plant and machinery	80	80
Fixtures and fittings	2,518	2,518
	2,598	2,598
Information technology		
Repairs and renewals	60	60
Other		
Donations	-	4,000
Governance costs		
Accountancy and legal fees	780	720
Total resources expended	107,595	51,372
Net (expenditure)/income	(8,538)	11,522

This page does not form part of the statutory financial statements