

Harthill, Eastfield & Greenrigg Community Group (HEG)

Trustees' Annual Report and Accounts for the year ended 31 December 2025

**MacDonald Accountancy Services
Limited**

Harthill, Eastfield & Greenrigg Community Group (HEG)
Trustees' Annual Report and Accounts
Year ended 31 December 2025
Charity Number SC045681

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CHARITY INFORMATION

The Charity was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 12 July 2017 as a result of the conversion of a charitable company, Harthill, Eastfield & Greenrigg Community Group (Company number SC492910).

Trustees

Current Trustees	Position	Appointment date	Resignation date	Re-Appointment date
A McLaren	Chairperson		20/02/2024	20/02/2024
R Elliott	Secretary		20/02/2024	20/02/2024
A Elliot	Finance Committee		20/02/2024	20/02/2024
G Paterson	Finance Committee		20/02/2024	20/02/2024
P Kain	Finance Committee		20/02/2024	20/02/2024
H Robertson	Trustee		20/02/2024	20/02/2024
T Brown	Trustee		20/02/2024	20/02/2024
S Paterson	Trustee		18/02/2025	18/02/2025
S Kerr	Trustee	15/11/2022	20/02/2024	20/02/2024
H Banks	Trustee	15/11/2022	18/02/2025	18/02/2025

Charity Trustees are required to retire at the first AGM following their appointment, together with one third of the remaining trustees, selecting those who have been the longest in office. Retiring trustees can be re-appointed at the next Board meeting by way of a resolution passed by majority vote.

Accountants

MacDonald Accountancy Services Limited
 Third Floor
 3 Hill Street
 New Town
 Edinburgh
 EH2 3JP

Address

9 Miller Street
 Harthill
 Shotts
 North Lanarkshire
 ML7 5SH

Harthill, Eastfield & Greenrigg Community Group (HEG)

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APPROVAL STATEMENT

Approval Statement

The Receipts and Payments Account; Statement of Balances; Notes to the Accounts and the Trustees' Report as set out on Pages 4 - 9 are approved by the Trustees on the date below.

Signature/Name	Position	Date
Peter Kain 	Trustee	28-Jul-26
Anne McLaren 	President	28-Jul-26

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TRUSTEE'S REPORT - page 1

Structure Governance and management

The business of Harthill, Eastfield & Greenrigg Community Group is directed by a management committee comprising between 3 and 10 members, appointed by the members at the Annual General Meeting to serve for one year, all being eligible for re-election. The committee meets not less than 6 times per year.

A chairperson, secretary and treasurer are appointed by the management committee. The management committee may co-opt up to 3 further members, where deemed necessary, to serve until the following AGM.

Governing Document

Harthill, Eastfield & Greenrigg Community Group is a Scottish Charitable Incorporated Organisation (SCIO), (Scottish Charity number SC045681), governed by its constitution.

Objectives and activities

Charitable purposes

The object of the charity is to advance community development in the area of Harthill, Eastfield and Greenrigg by providing funding for the regeneration, maintenance and improvement of social, recreational, health, educational, cultural and environmental facilities within the area.

Groups and organisations within the area of Harthill, Eastfield and Greenrigg are invited to apply to this charity for funding to make improvements in accordance with the Charity's objectives noted above.

Summary of the main activities in relation to these objects

The Trustees meet on a regular basis to consider applications. Some successful applicants receive donations and sponsorship from the charity's Community Development Fund.

The Trustees also operate a grant scheme in conjunction with Foundation Scotland who receive and distribute funds on behalf of the wind farm owners. Grant income increased during the year with an extra £10,000 from the EDF windfarm.

The charity has continued with the Education & Training grants for people in the area of benefit which is also administered on behalf of the charity by Foundation Scotland.

Groups within the area of benefit apply for grants through Foundation Scotland website. These are then forwarded to the charity Trustees for consideration with Foundation Scotland's recommendation. The Trustees meet and consider all applications that have met the criteria and approve or deny the application. Monies are then distributed direct from Foundation Scotland to the successful grant applicant.

Monitoring of these grants is conducted by both the Trustees and Foundation Scotland.

Achievements and performance

Summary of the main achievements of the charity during the year to 31 December 2025.

The charity has continued to produce and distribute a community newsletter and has continued to identify projects of interest to the community including working with North Lanarkshire Council to put up and fund the christmas lights for the villages of Harthill and Greenrigg.

The charity continued with the Festive windows competition and Diamonds in the Community Award and also to fund the cost of using the Village Hall for groups including a yoga class and Harthill Football Club.

The charity has taken over responsibility for maintaining the War Memorial due to the cessation of the former group.

The charity's Caretaker program to improve the local area with gardening and maintenance alongside local councils has been a great success. Also the Flower Barrel Project. Considerable support has been given to the Harthill Junior football Club for coaching and grants and also to the two local schools for school camps.

A new defibrillator was purchased for the Harthill football club and a craft workshop was funded.

Depreciation on the PA system has been included within Charitable activities.

Education and Training grants continued to be made by Foundation Scotland during the year. These are reported in their accounts.

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TRUSTEE'S REPORT - page 2

Future plans

Harthill, Eastfield & Greenrigg Community Group (HEG) will continue to make grants within the local community.

The grant range will increase to consider grants of between £1,500 to £35,000. The aim being to promote bigger and better projects within the HEG locality and will continue to offer grants for new groups to start up and to existing groups who cannot fundraise to sustain their group.

The Grant making process in conjunction with Foundation Scotland is objective and successful applications use local tradesmen and are in the community interest. A Grant of £15,000 for the 2026 Gala Day has been approved.

HEG has committed to a further year of Education & Training grants for the community to be awarded by Foundation Scotland.

HEG is working with Foundation Scotland and DTAS to move on to the next phase of trying to have a Development Trust within the area.

HEG will continue to meet with residents and to listen to their views about projects that they would like to see in the area and will continue to work with the local Councils in order to identify projects and to then work collaboratively to help enhance the local area.

Financial Review

The charity drew down an amount of £32,430 in March 2025. (2024 - £22,430).

The way in which income is paid into the fund and drawn down is explained more fully in Note 2 to the Accounts. Charitable expenditure and Awards paid out by HEG during the year are detailed in Notes 6 and 7 to the Accounts.

Total expenditure on Charitable activities including Awards given out was £38,208 (2024 - £24,626).

The Charity had a deficit for the year of £6,078 (2024: £1,852). The cumulative surplus at 31 December 2025 was £9,784 (2024: £15,862) of which £8,344 was restricted and £1,440 was unrestricted.

Governance costs comprise the fee for the 2024 Accounts. The fee for the 2025 Accounts is expected to be the same and this will be reported next year, when paid.

In 2025 £20,000 (2024 - £20,000) was paid into the Harthill, Eastfield and Greenrigg Education & Training Fund and this has been managed by Foundation Scotland and monitored by HEG, but details of the remaining balance on the Fund and the Charitable Expenditure of the Fund have not been included in these Accounts.

Reserves Policy

The Trustees are of the opinion that the retained reserves are adequate as the Charity does not have premises costs or staff.

Fund Reserves

Unexpended Income from the Wind farms is held by Foundation Scotland and included in their Accounts as a Restricted Fund.

Harthill, Eastfield & Greenrigg Community Group (HEG)
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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 10.

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. 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) (a) 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 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 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 accounts.

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 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.

Signed

PM MacDonald

.....

Dated

28 July 2026

Ms Penny MacDonald ACA BA ATT
Director

Third Floor
 3 Hill Street
 New Town
 Edinburgh
 EH2 3JP

for MacDonald Accountancy Services Limited

Harthill, Eastfield & Greenrigg Community Group (HEG)

Trustees' Annual Report and Accounts

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RECEIPTS AND PAYMENTS ACCOUNT for Year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds - Foundation Scotland £	Restricted Funds - War Memorial £	2025 Total Funds £	2024 Total Funds £
RECEIPTS						
Harthill & Greenrigg War Memorial Assoc.	5			-	-	£644
Foundation Scotland	5	£2,430	£30,000	-	£32,430	£22,430
TOTAL RECEIPTS		£2,430	£30,000	£0	£32,430	£23,074
PAYMENTS						
Cost of Charitable Activities	7	£3,459	£18,889	£1,442	£23,791	£13,124
Awards	6	-	£14,419	-	£14,419	£11,502
Governance	8	£300	-	-	£300	£300
TOTAL PAYMENTS		£3,759	£33,308	£1,442	£38,508	£24,926
SURPLUS/(DEFICIT) FOR THE YEAR		-£1,329	-£3,308	-£1,442	-£6,078	-£1,852

STATEMENT OF BALANCES AS AT 31 DECEMBER 2025

	Unrestricted Funds £	Restricted Funds - Foundation Scotland £	Restricted Funds - War Memorial £	2025 Total Funds £	2024 Total Funds £
Cash at bank and in hand					
Opening balances brought forward	£2,544	£12,764	£554	£15,862	£17,714
Surplus/(Deficit) for the year	-£1,329	-£3,308	-£1,442	-£6,078	-£1,852
Closing balances carried forward	£1,215	£9,456	-£888	£9,784	£15,862
Held as:					
Cash at bank				£9,645	£15,597
Cash in hand				£14	£14
	-	-	-	£9,659	£15,611
Fixed assets					
PA System	4	£125	-	£125	£251
Total Balances	-	£125	-	£9,784	£15,862

Harthill, Eastfield & Greenrigg Community Group (HEG)**Trustees' Annual Report and Accounts****Year ended 31 December 2025****Charity Number SC045681****NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2025****1 Basis of Accounting**

These accounts have been prepared on the Receipts and Payments Basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and Purpose of funds

The Harthill, Eastfield and Greenrigg Community Group (HEG) is funded by two local wind farms who contribute £48,600 (inflation adjusted) in total each year during the operating life of the two wind farms. The two wind farm owners are:

Gresham House: - owners of Torrance Wind Farm and

Netro Energy: - owners of Harthill Wind Ltd (Torrance Extension Wind Farm).

In 2025 a further £10,000 was received from an additional windfarm owned by EDF. They will pay £150,000 split equally between Harthill, Shotts and Fauldhouse and from 2026 an administration fee will also be paid.

The Fund is held by Foundation Scotland who hold funds for many Scottish Charities and assist with administering grants; advising organisations and also invest the monies. Foundation Scotland currently hold the unexpended funds as a Restricted Reserve, listed in their accounts as the Torrance Farm Wind Park Community Fund (HEG). The accounts can be accessed online at foundationscotland.org.uk.

HEG are able to draw down 5% of the annual contribution each year for the administration of the charity. HEG also applies to draw down monies for the Awards and Community Expenditure that has been approved by the Board of Trustees of HEG. Any undrawn funds remain invested with Foundation Scotland.

In 2021 the Harthill Education and Training Fund was set up on a trial basis by Foundation Scotland and as the project was well received, HEG are continuing with this. In 2021, £20,000 of the Annual Grant was transferred into this Fund. The awards made are decided upon by Foundation Scotland and the income and the awards are reported in Foundation Scotland's Accounts. HEG do however review the Grants made and ensure that they are going to the intended beneficiaries.

The broad purposes of the Funds paid to HEG and paid out to beneficiaries are:

- The Advancement of Citizenship or Community Development
- The Advancement of the Arts, Heritage, Culture or Science
- The Advancement of public participation in sport
- The Advancement of environmental protection or improvement

Any grants, awards or community expenditure is intended to be within the geographical area of Harthill, Eastfield and Greenrigg.

The Harthill, Eastfield and Greenrigg (HEG) Education & Training Fund is intended to provide grants to help local people with vocational, education and training opportunities using local training facilities and contribute to creating job opportunities in the local area. There are further details about applying to the Training Fund on Foundation Scotland's website.

Foundation Scotland also paid a grant of £15,000 directly for the Gala Day in 2025 and a further £15,000 has been approved to be paid for the Gala Day in 2026.

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NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2025 - page 2

3 Payments to Trustees or Connected persons

There was no remuneration paid to trustees or to any connected persons during the year.
There were no expenses paid to trustees or to any connected persons during the year.

4 Fixed Assets

PA System

Cost b/fwd	£377
Additions in year	-
Cost c/fwd	<u>£377</u>
Depreciation b/fwd	£126
Charge in year	<u>£126</u>
Depreciation c/fwd	<u>£252</u>
Net Book Value as at 31 Dec 25	£125
Net Book Value as at 31 Dec 24	£251

Depreciation is provided at the rate of 33.3% per annum.

5 Income

Unrestricted Funds	Restricted Funds - Foundation Scotland	Restricted Funds - War Memorial	2025 Total Funds	2024 Total Funds
£	£	£	£	£
FS Windfarm	£1,350	£10,000	-	£11,350
Harthill Windfarm	£1,080	£10,000	-	£11,080
EDF Windfarm	-	£10,000	-	£10,000
Harthill & Eastfield War Memorial Association	-	-	£0	£644
	<u>£2,430</u>	<u>£30,000</u>	<u>£0</u>	<u>£32,430</u>
				<u>£23,074</u>

Administration Fee Income received in the year was £2,430 (2023 - £2,430), from Foundation Scotland's Development Fund on behalf of FS Wind - £1,350 and Harthill Wind farm - £1,080.

The Administration Fee Income is an Unrestricted Fund receipt and covers Newsletters and Administration costs.

6 Awards Paid Out

Unrestricted Funds	Restricted Funds - Foundation Scotland	Restricted Funds - War Memorial	2025 Total Funds	2024 Total Funds
£	£	£	£	£
Harthill Royal JFC - defibrillator adult electrode pads & battery	£384	-	£384	-
Harthill Royal JFC - Community activities/coaching	£1,833	-	£1,833	£1,166
Harthill Royal JFC - Donation	£3,959	-	£3,959	-
Glenn Paterson Benhar Bairs Toys Toddler group	£669	-	£669	£1,500
Greenrigg Primary	£4,180	-	£4,180	-
Mary Buchanan Com. Craft Group	£630	-	£630	-
Mindful Movements donation	£858	-	£858	-
Peter Kain War Bowl	£137	-	£137	-
North Lanarkshire Council Community Lets	£228	-	£228	-
Xmas Lunch	£68	-	£68	£348
Harthill Community HEG - donation award	£972	-	£972	-
People's Pantry Tesco thank you gift card	£500	-	£500	-
Alexander Peden Primary School				£3,910
Village Hall - weight loss Group				£1,500
Present for S Kerr (Trustee)				£45
Wreaths & D Day celebration				£521
Easter Eggs				£277
Xmas Selection boxes and chocolates for the community				£735
Baby Bears Toddler Group				£1,500
	<u>£0</u>	<u>£14,419</u>	<u>£0</u>	<u>£14,419</u>
				<u>£11,502</u>

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NOTES TO THE ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2025 - page 3
7 Cost of Charitable Activities

Unrestricted Funds	Restricted Funds - Foundation Scotland	Restricted Funds - War Memorial	2025 Total Funds	2024 Total Funds
£	£	£	£	£
Mindful Movements - fitness class	£1,828	-	£1,828	£1,640 R
Diamonds in the Community	£203	-	£203	£241 R
Craft Workshops	-	-	£0	£743 R
Festive Windows	£1,350	-	£1,350	£1,525 R
Harthill and Greenrigg Xmas lights	£6,188	-	£6,188	£3,647 R
Memory Tree	-	-	£0	£400 R
Flower Barrel	£2,795	-	£2,795	-
Garden caretaker	£6,400	-	£6,400	-
Depreciation on PA System Charge in year	£125	-	£125	£125 R
Hall Hire	£700	-	£700	£572
Newsletters	£2,624	-	£2,624	£1,642
Sundry	£135	-	£135	£254
Planting Project	-	-	£0	£2,245 R
War Memorial maintenance	-	£1,442	£1,442	£90 R
£3,459	£18,889	£1,442	£23,791	£13,124

Paid from Restricted Funds - R

£10,656

Paid from Unrestricted Funds

£2,468

£13,124
Governance
8

Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
£	£	£	£

Independent Examination

£300

-

£300

£300

9 Fixed Asset Policy

Harthill, Eastfield & Greenrigg Community Group established £250 as the threshold amount for capitalisation of assets. Any items costing less than this are expenses in the Receipts and Payments Account. The Charity has one asset as at 31 December 2025 (2024 - Nil). See note 4.

10 Liabilities

The Charity had no liabilities as at 31 December 2025 or at 31 December 2024 other than the fee for the preparation of the Annual Accounts, shown in Governance Costs.

