

Burnturk & Kettlehill Community Trust

SC047452



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3 285	3 500			6 785	7 519
Legacies	-	-				
Grants	209	700			909	203
Receipts from fundraising activities	2 687	-			2 687	2 458
Hall Hire Fees	1 729	-			1 729	1 100
Income from investments other than land and buildings	-	-			-	-
Rents from land & buildings	-	-			-	-
Other (Gift Aid, interest, shared costs & refunds)	1 020	-			1 020	698
A1 Sub total	8 930	4 200	-	-	13 130	11 978
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8 930	4 200	-	-	13 130	11 978
A3 Payments						
Expenses for fundraising, hire & hall expenses	550				550	1 031
Hall running costs incl electricity and fire checks	1 299				1 299	1 290
Insurance and licences	1 082				1 082	1 082
Community Garden Expenses	696	3 948			4 644	882
Hall Improvements and repairs	938	-			938	13 021
Governance costs:						
Audit / independent examination	-				-	
Preparation of annual accounts	-				-	
Planning, Engineer and Architect Costs	-				-	
Activity expenses	138	252			390	834
Other: refund	-	-			-	20
A3 Sub total	4 703	4 200	-	-	8 903	18 160
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4 703	4 200	-	-	8 903	18 160
Net receipts / (payments)	4 227	(0)	-	-	4 227	(6 182)
Transfers funds Workshop/hire costs					-	
Surplus / (deficit) for year	4 227	(0)	-	-	4 227	(6 182)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	21 920	-			21 920	28 102
	Surplus / (deficit) shown on receipts and payments account	4 227	-			4 227	(6 182)
							-
							-
	Cash and bank balances at end of year	26 147	-	-	-	26 147	21 920
	(Agree balances with receipts and payments account(s))	- 0	- 0	-	-	-	- 0

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
	Total		-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	Burnturk Jubilee Hall			75 000	75 000
		Total		-	75 000

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
	Total		-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
	Total		-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Mary Stewart	MARY STEWART Honorary Treasurer	27 April 2026
	Alison Irvine	ALISON IRVINE, Honorary Secretary & Vice-Chairperson	27 April 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Trust purposes are a,b,c,d,e,f,g,h,i,j,k of 2005 Charities Act. Mainly "the prevention or relief of poverty", "the advancement of education", "the advancement of health", "the saving of lives", "the advancement of citizenship or community development". Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The restricted funds may only be used for specific purposes. The charity BKCT received grants and donations from a number of funders in support of the Jubilee Hall and its community garden which is a hub for the local community. This included the regeneration and recovery projects to make the facilities flexible, viable for the long term, and suitable for a wider range of activities. Also to make them accessible to people with disabilities, dementia friendly and to improve heating and ventilation. These capital works were undertaken in 2023 and due to exceptionally wet weather in 2024 some ground works were completed in the 2024/25 year. A wider range of activities and events has been possible since then.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
--	----------

Authority under which paid

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
---	----------

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Four trustees and one committee member were reimbursed for expenses undertaken on behalf of the charity. This was for garden & landscaping expenses, activity expenses, hall maintenance and catering. One volunteer who is a related person reimbursed for the cost of activity materials. The garden has a large shared hedge with a neighbouring property and costs of maintenance are shared equally. The charity has no credit card and all payments from BKCT account require two person authorisation.

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Large Individual donations	1 000	3 500			4 500	
Individual donations	1 005				1 005	
Collections at hall	1 280				1 280	
					-	
Total	3 285	3 500	-	-	6 785	7 519
	reference	-	-	-	-	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fife Council Recurring Grant Award	209		209	203
FCCAN Fife Communities Climate Action Network		700	700	-
			-	
			-	
Total	209	700	909	203
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	reference error	-	-	reference error	reference error

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Hall Hire Fees					-	-
buildings					-	-
Rents from land & buildings					-	-
Other (Gift Aid, interest, shared costs & refunds)					-	-
Sub total		-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	-
Hall running costs incl electricity and fire checks					-	-
Insurance and licences					-	-
Community Garden Expenses					-	-
Hall Improvements					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Planning, Engineer and Architect Costs					-	-
Other					-	-
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Burnturk & Kettlehill Community Trust

SC047452

Additional analysis (3)**6 Breakdown of restricted funds**

	University of St Andrews Community Fund	Jubilee Hall Regeneration and Recovery Project Main	FCCAN Grant	Garden Donation	Total restricted funds	Total restricted funds last period
Receipts						
Donations	-	-	700	3 500	4 200	-
Legacies						
Grants						
Receipts from fundraising activities						
Hall Hire Fees						
buildings						
Rents from land & buildings						
Other (Gift Aid, interest, compensation & refunds)						
Sub total	-	-	700	3 500	4 200	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Payments						
Expenses for fundraising & activities						362
Hall running costs incl electricity and fire checks						284
Insurance and licences						
Community Garden Expenses			448	3 500	3 948	
Hall Improvements						6 487
Governance costs:						
Audit / independent examination						
Preparation of annual accounts						
Planning, Engineer and Architect Costs						
Other: Activities Costs (workshops)			252		252	834
Sub total	-	-	700	3 500	4 200	7 904
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	700	3 500	4 200	7 904
Net receipts / (payments)		-	-	-	-	(7 904)
Transfers funds Workshop/hire costs						(536)
Surplus / (deficit) for year		-	-	-	-	(8 440)

Nature and purpose of funds

1. St Andrews University Community Fund to Support Activities for All programme Closed March 2025 as all funds spent. 2. Main Regeneration and Recovery Project to improve accessibility, heating and ventilation, flexibility and sustainability of only the facility in the community. Project completed 2024, retention period ended March 2025 and fund closed. 3. FCCAN Fife Communities Climate Action Network funds for project in community garden, and wildlife workshops. Completed March 2026. 4. Garden Donation from an individual for specific project. Completed by March 2026. All previous restricted funds were closed in 2023/24 period.

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	BURNTURK & KETTLEHILL COMMUNITY TRUST						
	Registered charity number	SC047452						
On the accounts of the charity for the period	Period start date			to	Period end date			
	Day	Month	Year		Day	Month	Year	
	1	April	2025		31	March	2026	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>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.</p>							
Basis of independent examiner's statement	<p>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.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> 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, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:	Des Kerr			Date:	22 April 2026			
Name:	DES KERR							
Relevant professional qualification(s) or body (if any):	Fellow of the Institute of Chartered Management Accountants (Retired)							
Address:	Annfield							
	Kettlehill							
	KY15 7TW							

*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**