

CARNWATH COMMUNITY DEVELOPMENT TRUST

Trustees' Report & Financial Statements

For the period 8 May 2024 to 31 March 2025

Scottish Charity No SC053336

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE PERIOD 8TH MAY 2024 TO 31 MARCH 2025

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TRUSTEES' ANNUAL REPORT

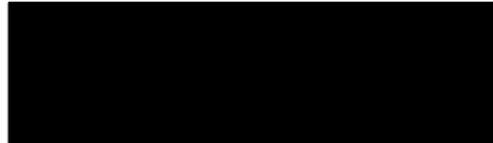
FOR THE PERIOD 8TH MAY 2024 TO 31 MARCH 2025

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the period ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name Carnwath Community Development Trust
Charity Number SC053336
Principal Address 84 Main Street, Carnwath, ML11 8HH
Carnwath
ML11 8HH

Current Trustees



Independent Examiner John Ward, 131 Newhaven Road, Edinburgh EH46 4NP

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Carnwath Community Development Trust (CCDT) is a Scottish Charitable Incorporated Organisation (SCIO) which was registered on 8th May 2024 and is governed by its constitution.

Appointment of Trustees

The trustees are elected at the AGM or co-opted during the accounting year.

Organisational Structure

The organisation is two tier organisation which is governed by its;

Trustees who hold regular meetings and generally control the activities of the organisation for example, the Trustees are responsible for monitoring and controlling the financial position of the organisation.

The members of the Trust who have the right to attend members' meetings (including any annual members' meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself. The trust is volunteer led and had no employees during the reporting period.

OBJECTS & ACTIVITIES

The charity's objects are: -

the advancement of citizenship or community development through the organising of community-based activities that foster pride in the community of Carnwath and surrounding areas.

the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

ACHIEVEMENTS & PERFORMANCE

Carnwath Community Development Trust has been established to assume some of the operational functions currently undertaken by Carnwath Community Council, allowing the Community Council to refocus on its core strategic activities. However, due to external complications, including the requirement from South Lanarkshire Council not to change bank accounts until the end of the building project, the transition process has been delayed, and all financial transactions and administrative activities have continued to be managed by the Community Council.

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD 8TH MAY 2024 TO 31 MARCH 2025

Despite these delays, CCDT has been actively delivering community-based initiatives. This includes engaging with residents, contributing to the update of the locality's Place Plan, organising community events such as Halloween and Christmas parties, supporting and collaborating with other community organisations, working in partnership with the local school, and liaising with the Community Council on the development and opening of the local circular economy community shop.

FINANCIAL REVIEW

As per above the Development Trust has not been trading during this period and therefore has had no income or expenditure to report on.

FUTURE PLANS

Carnwath Community Development Trust plans to develop its activities in the next financial year.

Key priorities include:

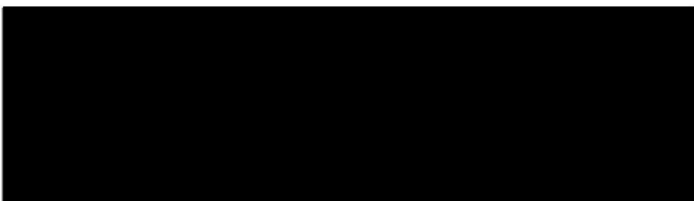
- **Ownership and management of the Village Enterprise Hub** – supporting local businesses and entrepreneurship.
- **Ownership and management of the Circular Economy Hub (Community Shop)** – a sustainable community resource.
- **Volunteer Training as a Route to Employment** – equipping local residents with skills, experience, and confidence to access employment opportunities.
- **Community engagement on the future of the area** – ensuring local voices shape priorities and decision-making.
- **Community activities**, including:
 - Over 50s Lunch Club
 - Dementia Coffee and Chat Group
 - Job Club

These initiatives aim to foster inclusion, wellbeing, and economic resilience across the community.

All plans, as ever, are contingent on securing future funding to deliver these initiatives effectively.

APPROVAL

This report was approved by the trustees on 30 October 2025 and signed on their behalf by:



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INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD 8TH MAY 2024 TO 31 MARCH 2025

Independent Examiner's Report to the Trustees of Carnwath Community Development Trust

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 6 to 8.

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 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 under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

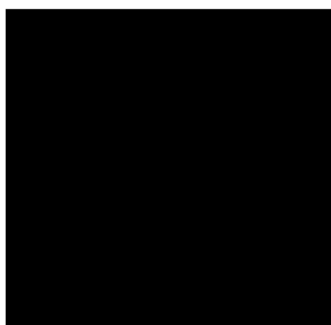
Basis of Independent Examiner's Statement

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 matter came 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 Regulationshave 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.



STATEMENT OF RECEIPTS & PAYMENTS
FOR THE PERIOD 8TH MAY 2024 TO 31 MARCH 2025

	Note	Total 2025
Receipts		£
Donations		-
Legacies		-
Grants		-
Income from property		-
Fund Raising		-
Trading Income		-
Investment Income		-
Other Charitable Activities		-
		-
Sale of Fixed Assets		-
Sale of Investments		-
		-
		-
Payments		
Fund Raising Costs		-
Charitable Activities		-
Governance Costs		-
Accounts Preparation		-
Independent Examination		-
Trustee Meetings		-
Trustee Expenses		-
Other		-
		-
Purchase of Fixed Assets		-
Purchase of Investments		-
		-
		-
Net movement in funds		-
Transfers between funds		-
Surplus/(Deficit) for year		-

The Notes on pages 8 form an integral part of these accounts.

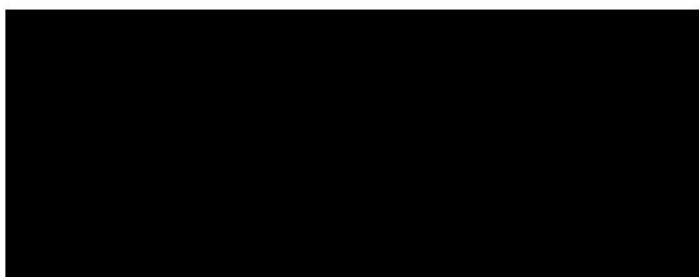
STATEMENT OF BALANCES

AS AT 31 MARCH 2025

	Note	Total 2025
Funds Reconciliation		£
Balance as at 01 April 2024		-
Surplus/(Deficit) for year		-
Balance as at 31 March 2025		-
Bank & Cash Balances		
Cash at Bank		-
Cash in Hand		-
Investments		-
Other Assets		-
Liabilities		-
Contingent Liabilities		-

The Notes on pages 8 form an integral part of these accounts.

These accounts were approved by the trustees on 1 December 2025 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 8TH MAY 2024 TO 31 MARCH 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT.

3. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the period
- (b) No expenses were reimbursed to the trustees during the period