

Crail Community Trust SCIO

Scottish Charity No - SC040436

Annual Report and Financial Statements

For the year ended 30th April 2026

Reference and Administrative Information- Charity name

Crail Community Trust SCIO

Charity no SC040436

Address

48 Nethergate South Crail Fife KY103TZ

Current Trustees

Daniel Bates Chairman

Dan Clayton Vice Chairman

Jack Jarvis Secretary

Jack Jarvis Treasurer

Trustees' Annual Report

For the year ended 30th April 2026

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30th April 2026

Signed Dan Clayton Vice-Chairman

[Signature] 3rd August 2026

Signed Jack Jarvis

Treasurer

[Signature] 3rd August 2026

Crail Community Trust

Structure, Governance and Management Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form in 2019. The charity was previously a charity limited by guarantee but changed its legal form to a SCIO. The assets of the guarantee company were transferred to the SCIO on the 1 August 2019. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The management committee, which normally meets every 3 months or when business demands a meeting, are the charity's trustees. Membership of the management committee comprise members of the community.

Trustees are elected at the annual general meeting which is held as soon as accounts are prepared and distributed. There must be a minimum of three and a maximum of twenty trustees.

Objectives and Activities

Charitable purposes

The Trust is established for charitable purposes only, and, the objects are:

- a) to provide, or assist in providing, recreational facilities, and/or organising recreational activities, which will be available to members of the community and public at large with the object of improving the conditions of life of the community.
- b) to advance environmental protection or improvement including preservation, and conservation of the natural environment, the promotion of sustainable development, the maintenance, improvement or provision of environmental amenities for the community and/or the preservation of buildings or sites of architectural, historic or other importance to the community;
- c) All the above shall be carried out following principles of sustainable development where 'sustainable development' means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

Financial review

Our main source of funding is by grant applications for specific projects although we receive contribution for the administration of a part owned wind turbine at Cornceres Farm, Kilrenny, Fife

Our fundraising efforts this year have been restricted. Fife Council has now the Title deeds for the Harbourmasters Office at Crail Harbour and the Trust's solicitors are undertaking the purchase of the

property. Modernisation of the building will take place soon. We have used funds to maintain the Tennis Courts:- buying posts and nets and cleaning the courts to enhance this popular facility for both the general public and for school activities.

Reserves policy

The trustees' policy is to retain at least £5,000 in order to meet commitments and to cover any unexpected expenditure.

Plans for future period

The trustees intend to continue to engage in projects designed to improve recreational facilities in Crail and work in conjunction with Crail Partnership to improve Crail for all its residents.

Independent examiner's report on the accounts		V2				
Report to the trustees/members of	Charity name Crail Community Trust					
Registered charity number	SC040436					
On the accounts of the charity for the period	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year
	1 st	May	2025	to	30th	April 2026
Set out on pages	7,8		(remember to include the page numbers of additional sheets)			

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) 2005 Act 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) (c) 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

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 been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

7th Aug 2026

Name:

TRACY SOMERSCALE

Relevant professional qualification(s) or body (if any):

BOOKKEEPER.

Address:

4 HOPE PLACE
ST MONANS
KY10 2DS.

Only complete if the examiner needs to highlight material problems.

Give here brief details
of any items that the
examiner wishes to
disclose

Financial Activities of Crail Community Trust 2025-2026

	Notes	Unrestricted Fund 2026 £	Restricted Funds 2026 £	2026 Total £	2025 Total £
Receipts from :					
Donations and grants	4	20,000	0	20,000	25,000
Charitable activities	5	0	0	0	0
Other Trading activities	6	0	0	0	0
Investments	7	1868.94		1868.94	2,084
Total receipts		21,868.94	0	21,868.94	27,084
Payments on:					
Charitable activities	8	8892.18	0	8892.18	5,200
Governance Costs	9	360.00	0	360.00	0
Repairs to Property	-	0	0	0	0
Total Payments		9252.18	0	9252.18	5,200
 Surplus(Deficit) for the Year					
		12,616.76	.	12,616.76	21,89

Balance Sheet

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
Opening cash at bank and in hand	116,186.00		116,186.00	94,292
Surplus(deficit)for the year	12,616.76		12,616.76	21,894
Closing Cash in hand and Bank	<u>128,366.75</u>		<u>128,366.75</u>	<u>116,186</u>

Cash and Bank Balances**Bank Deposit Accounts****Community Trust****Film Club**

128,366.75	128,366.75	116,186
5,410.00	5,410.00	5,410
<u>133,776.75</u>	<u>133,776.75</u>	<u>121,596</u>

Other Assets**2026****2025****Heritable Property****1,252****1,252****Film Equipment (estimated value)****0.00****1,100****Total****1252****2,352**

Paul Davis 3/8/26

The statement of financial activities includes all gains and losses recognised in the period. All incoming resources and resources expended derive from continuing activities. The notes on pages 9 to 14 form an integral part of these accounts

Notes to the accounts - for the year ended 30th April 2025

1 Basis of accounting

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

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received grants of £5,000 towards their

3 Related party transactions

No remuneration was paid to the trustees

4 Grants and Donations

Donations	Unrestricted 2026	Restricted	Total 2026	Total 2025
CCA Power	20,000		20,000	25,000
Grants -				
Total Grants	20,000	0	20,000	25,000

5	Charitable Activities Receipts	Unrestricted	Restricted	Total 2026	Total 2025
		0	0	0	0

6	Investments	2026	2026	2025
	Rent from Heritable Property	600.00	600.00	600
	Bank Interest	1,268.94	1268.94	1,484
		1868.94	1868.94	1,484

7 Cost of charitable activities

	Unrestricted	Restricted	Total	Total
	2026		2026	2025
Upgrade Tennis Courts	8592.18		8592.18	2,700
Architects Fees - Crail Harbour Office	0.00		0.00	612
Donation Community Partnership	300.00		300.00	2,500
	8892.18		8892.18	4,200

9 Governance Costs

	Unrestricted	Restricted	Total	Total
	2026		2026	2025
Independent Examiners Fees	0		0	100
Accountants for HMRC submission	360.0		360.0	000