Cleish Village Trust (SCIO)

Trustees' Annual Report and Accounts

For the Year Ended 31 March 2026
Scottish Charity Number SC053691

Principal address

Mr Cliff Culley
Ash Housen
Cleish
Kinross KY13 0LR

Current Trustees

Ron Kitchin
Elizabeth Jeffrey
Graham Bennet (co-opted)
David Leslie (co-opted)
Clifford Culley
Neil Freshwater (co-opted)
Charles Miller
Frederick Whalley
Francis Principe-Gillespie

Constitution

The Charity is a Scottish Charitable Incorporated Organisation SCIO), regulated by OSCR and the purposes and administration arrangements are set out in its constitution.

Appointment of Trustees

The management committee, which meets regularly during the year, are the charity's trustees. Trustees are elected at the Annual General Meeting. At least one third of the Trustees must retire each year, and Trustees are not eligible to serve for more than 2 three-year terms. The number of Trustees is a minimum of 3 and maximum of 11. There are also 3 co-opted trustees.

Charitable purposes

Our purposes, as recorded in our constitution, are to promote the benefit of the inhabitants of Cleish and the neighbourhood by:

- The advancement of citizenship or community development by the acquisition, preservation and maintenance of property and/or land for the use and benefit of the community and wider public at large.
- The advancement of environmental protection, conservation and/or improvement by creating sustainable plans for land and/or the Historic Environment.
- The advancement of education by acquisition, preservation and maintenance of land or property for the benefit of the community and involvement by the younger generation and the wider public at large.
- The provision and maintenance of recreational facilities, or the organisation of recreational activities by acquisition of land or property for the benefit of the community and wider public at large
- The advancement of the arts heritage or science by the acquisition, preservation and maintenance of land or property for the benefit of the community and involvement by the younger generation and the wider public at large.
- The advancement for environmental protection or improvement by harnessing the natural energy for sustainable benefit to the community and wider public at large.

Activities and achievements

During this financial period, the main activities of the Trust have been:

1. Raise funds for the purchase/community transfer of Cleish Parish Church;
2. Negotiations of the purchase of the church and possible purchase of glebe and cottage with General Trustees of the Church of Scotland;
3. Engage with the community generally to raise awareness of the Trust's plans, to elicit feedback, and to enthuse and engage the community.

Fundraising has been successful, heading towards our c. £110,000 target (£90,000 plus £20,000 costs and initial running costs). This has been a combination of private pledge-donor, ticketed events, and smaller 'crowdfunding' donations'

Notably, the Trust put in place a due diligence policy in line with best practice guidance for the larger donations (over £500).

The Trust has also successfully registered with HMRC for Gift Aid. A claim has been submitted and successfully reimbursed, but not within this financial reporting year.

Trustees' remuneration and expenses

Expenses of £192 were reimbursed to one Trustee, in respect of expenses paid on behalf of the charity.
No remuneration was paid to any of the Trustees.

Reserves

The Trust held unrestricted funds of £2573 at the year end. The Committee consider that the funds in hand are sufficient to continue the charitable work for a further year.

Approved by the Trustees and signed on their behalf

Ronald Kitchin - Chairman Date: 14th July 2026

Graham Bennet – Treasurer Date:14th July 2026

Independent Examiner's Report to the Trustees of Cleish Village Hall Association

I report on the accounts for the year ended 31 March 2026 set out on pages 4-7.

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 (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.

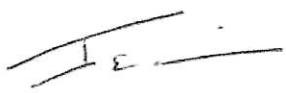
Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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.

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.



Isla Craig
Member of the Institute of Certified Bookkeepers
Cairnbeg, Glenfarg PH2 9NL

Date: 13th October 2026

Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
Receipts		£	£	**£**	£
Fundraising Income	1	3,534	-	**3,534**	
Donations			74,326	**74,326**	
		3,534	74,326	**77,860**	-
Payments					
Charitable Expenditure	2	961	192	**1,153**	
		961	192	**1,153**	-
Net movement in funds		2,573	74,134	**76,707**	
Transfers between funds		-	- -	-	
Surplus/(Deficit) for year		2,573	74,134	**76,707**	

Statement of Investments & Balances

	Note	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
Funds Reconciliation		£	£	**£**	£
Balance as at 1st January 2025		-	-	**-**	-
Surplus/(Deficit) for year		2,573	74,134	**76,707**	-
Balance as at 31 March 2026	3	2,573	74,134	**76,707**	-
Bank & Cash Balances					
Bank of Scotland		2,573	74,134	**76,707**	
		2,573	74,134	**76,707**	
Liabilities					
Accounts preparation & IE		-	150	150	-
		-	150	150	-

The Income and Expenditure Account and the Statement of Investments and Balances for the year ended 31st March 2026 were approved by the Trustees and are signed on their behalf by:

Trustee: Ronald Kitchin - Chairman

Date: 13th October 2026



Notes on the Accounts

Note 1 – Analysis of Fundraising Income

	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
	£	£	**£**	£
Crowdfunder	48		**48**	
Carols from Cleish	1,722		**1,722**	
Burns Supper	447		**447**	
Jamie Ramsay	1,212		**1,212**	
Spring Concert (advance ticket sales)	105		**105**	-
	3,534	-	**3,534**	-

Note 2 – Analsyis of Charitable Expenditure

	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025
	£	£	**£**	£
Donations to Scottish Garden Scheme	861		**861**	
Fundraising expenses	100		**100**	
Professional fees		192	**192**	
	961	192	**1,153**	-

Note 3 – Movement in Funds

	As at 01/01/2025	Receipts	Payments	**Transfers**	As at 31/03/2026
Unrestricted Funds	£	£	£	**£**	£
General Fund	-	3,534	961	**-**	2,573
Total Unrestricted Funds	-	3,534	961	**-**	2,573
Restricted Funds					
Purchase of Church		74,326	192	**-**	74,134
Total Restricted	-	74,326	192	**-**	74,134
Total Funds	-	77,860	1,153	**-**	76,707

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 charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

- **Purchase of Cleish Church –** funds donated or raised which are for the purchase or acquisition (or costs directly related to this) of the former Cleish Church building.