

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	2	25		31	1	2026

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Kemback Green Spaces

SC 053938

Kilninian House

Kemback

Cupar

Postcode

KY15 5TS

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Philip Francis Esler	Chair		
2	Anne Margaet Findlay	Secretary		
3	Elizabeth Phoebe Weller	Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

A written Constitution.

Trustee recruitment and appointment

We have three Trustees from the creation of the Charity. We also have five other members who were part of the Steering Group that led to establishment of the SCIO and they will be put up for election by the members at the first Annual General Meeting in October 2026.

Objectives and activities

Charitable purposes

See Appendix 1 hereto for the Purposes of the SCIO as enunciated in our Constitution. In essence, we aim to acquire and thereafter the glebe and playing field at Kemback (totalling about 4.5 acres) from Fife Council to preserve its current character and use to develop community use, advance physical and mental health, and foster environmental awareness, protection and improvement.

Summary of the main activities in relation to these objects

1. Hand delivery of information document and membership form to all of approximately 220 houses that are in our area.
2. Securing 63 individuals as members of the SCIO.
3. Securing inaugural donations from 6 individuals totalling £5,300.
4. Making Stage 1 Application to Fife Council (on 24/10/25), being successful therein and notifying members (both on 10/11/25).
5. Setting up a website (<https://kembackgreenspaces.wixsite.com/home>)
6. Beginning to obtain questionnaires on public use of and concern with the Kemback Green Spaces for for Stage 2 Application

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

1. Making a successful launch of the SCIO in terms of membership numbers and initial capital.
2. Making substantial progress on the process of purchasing the land at Kemback from Fife Council by successful Stage 1 application to the Council and by beginning to obtain completed questionnaires on public use of and concern with the Kemback green spaces.

Financial review

Brief statement of the charity's policy on reserves

The aim is to keep reserves sufficient for all expenses likely over six months from mowing, rubbish removal and insurance. Estimated at £1,500.

Details of any deficit

There is no deficit.

Donated facilities and services (if any)

There are none.

APPENDIX 1

Other optional information

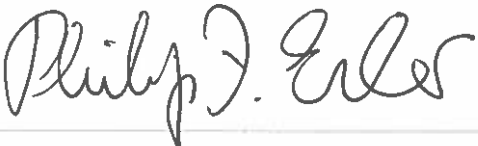
The Organisation is a non-profit distributing charity whose principal objectives are:

- a) The provision, ownership, management and maintenance of recreational facilities, particularly community green space, and organisation and facilitation of recreational activities, with such facilities and activities being made available to members of the public at large with the object of improving their conditions of life;
 - b) The advancement of citizenship or community development through the provision, development, organisation and facilitation of a wide range of community events and activities in the Kemback area that will support local residents of all ages by providing opportunities for social interaction to support physical and mental wellbeing, reduce loneliness and rural isolation and enable them to improve their conditions of life;
 - c) To advance physical and mental health and wellbeing in the Kemback area by the promotion, alone or in conjunction with others, of the benefits of social interaction and physical activity and provision of assistance in relation to healthy lifestyle matters for local people; and
 - d) The advancement of environmental protection and improvement.
- And in doing so Kemback Green Spaces will seek:
- i) To develop a programme of community events and activities so that people resident within the Kemback area and surrounding small rural communities have the opportunity to participate and come together fostering community spirit and intergenerational interaction and so improve their quality of life;
 - ii) To do all such other things which further the objectives of the organisation and may be deemed to be charitable.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	Philip Francis Esler	
Position (e.g. Chair)	Chair	
Date	21 September 2026	

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year

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	5,330				-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	630				-	
A1 Sub total	5,930 -	-	-	-	-	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	0				-	
Proceeds from sale of investments	0				-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	0 -	-	-	-	-	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	5,960 -	-	-	-	-	-

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	0				-	
	Surplus / (deficit) shown on receipts and payments account	5,960				-	
						-	
						-	
	Cash and bank balances at end of year	5,960 -	-	-	-	-	-
	(Agree balances with receipts and payments account(s))						

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Nil				
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Printing of initial material	B1	170	
		Total	170 -	-

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

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

Philip F. Esler

PHILIP FRANCIS ESLER

21/9/26

* Please note - OSCR will accept digital or typed signatures

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 £
Establishment donations from members	5,330				-	
					-	
					-	
					-	
Total	5,330	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Nil			-	
			-	
			-	
			-	
Total	-	-	-	-

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 £
Subscriptions	630				-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	630	-	-	-	-	-

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 £
Nil					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	\$,530				-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	830				-	
Sub total	\$,960	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed**:

Name:

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

Address:

Independent examiner's report on the accounts

v2

Charity name

Kemback Green Spaces

SC 053938

Period start date

Day

Month

Year

1

2

2025

to

Period end date

Day

Month

Year

31

1

2026

(remember to include the page numbers of additional sheets)

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.

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.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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.

Date:

24/9/26

LYNN CRICHTON

FIVE VOLUNTARY ACTION
CALEDONIA HOUSE
PENTLAND PARK
SALTIRE CENTRE, GLENROTHES, KY6 2AL

*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.

**OSCR will accept digital or typed signatures.

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**