Registered number: SC485969

KNOCKANDO COMMUNITY TRUST LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

J A Comins & Company

Knockando Community Trust Limited
Contents

Knockando Community Trust Limited
Balance Sheet
As At 30 September 2025

Registered number: SC485969

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
FIXED ASSETS					
Tangible Assets	**4**		166,774		154,137
			166,774		154,137
CURRENT ASSETS					
Cash at bank and in hand		2,451		16,182	
		2,451		16,182	
Creditors: Amounts Falling Due Within One Year	**5**	-		(13,353)	
NET CURRENT ASSETS (LIABILITIES)			2,451		2,829
TOTAL ASSETS LESS CURRENT LIABILITIES			169,225		156,966
NET ASSETS			169,225		156,966
Income and Expenditure Account			169,225		156,966
MEMBERS' FUNDS			169,225		156,966

For the year ending 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income and Expenditure Account.

On behalf of the board

Mr S Cawley

Director
25th June 2026

The notes on pages 2 to 3 form part of these financial statements.

1. **General Information**

Knockando Community Trust Limited is a private company, limited by guarantee, incorporated in Scotland, registered number SC485969 . The registered office is Margach Hall, Knockando, Aberlour, Moray, AB38 7RX.

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	No depreciation
Plant & Machinery	20% reducing balance

3. **Average Number of Employees**

Average number of employees, including directors, during the year was: NIL (2024:)

4. **Tangible Assets**

	Land & Property		
	Leasehold	**Plant & Machinery**	**Total**
	£	**£**	**£**
Cost			
As at 1 October 2024	154,137	-	154,137
Additions	12,201	544	12,745
As at 30 September 2025	166,338	544	166,882
Depreciation			
As at 1 October 2024	-	-	-
Provided during the period	-	108	108
As at 30 September 2025	-	108	108

...CONTINUED

Net Book Value			
As at 30 September 2025	166,338	436	166,774
As at 1 October 2024	154,137	-	154,137

5. **Creditors: Amounts Falling Due Within One Year**

	2025	**2024**
	£	**£**
Other creditors	-	13,353

6. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.