

APPENDIX 1



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
	01	01	2025		31	12	2025

Reference and administration details

Charity name	Kinghorn Community Library
Other names charity is known by	Kinghorn Library Renewed
Registered charity number	SC046860
Charity's principal address	Rossland Place
	Kinghorn
	Fife
	Postcode KY3 9SS

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	Elizabeth Peat	Chair		
2	Pamela Menzies	Secretary/Assistant Treasurer	See Additional Info	
3	Alison Jane Maclaurin	Volunteer Coordinator		
4	Mairi McKay			
5	Sarah McMillan			
6	Lesley Ford			
7	Lindsey Ann Campbell			
8	Valerie Wills	Treasurer (New)	Joined AGM May 2026	
9	Anne Quinton		Joined AGM May 2026	
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
Nicholas Peter Farr	1/1/2025 - 17/5/2025
Claire Grieve	17/5/2025 – 21/8/2025
Hang Ngoc Le	Treasurer 1/1/2025 – 30/09/2025 Provided support into 2026. See additional Info for further details.
Hilary Payne	Full Year of 2025, stood down at May 2026 AGM

Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	Members of the committee are also appointed trustees. Our constitution states that any person who is a member of the organisation might stand for election and therefore also be a trustee (see constitution for further details).

Objectives and activities

Charitable purposes	4.1 the advancement of education. 4.2 the advancement of the arts, heritage, culture or science. 4.3 the advancement of citizenship or community development
Summary of the main activities in relation to these objects	To provide library services to the community of Kinghorn which includes book, jigsaw and ukulele borrowing, free use of public computers and internet access, regular clubs e.g. Bookbug, Scrabble, LEGO, book discussion groups

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Achievements and performance

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

Our income for 2025 was £8,459. We have relied primarily on the generosity of monthly donations from 'Friends of Kinghorn Library' and other anonymous donations. Bucket donations at the front desk have again brought in funds as well as those donations from those using the space outwith opening hours. We have continued with fundraising activities, such as evening lectures where we charge an entrance fee.

In 2025 we ran a full service and have well-established book, game and craft clubs running in the library space, within and outwith regular opening hours. The most successful are Bookbug, our Scrabble club, our evening craft club and our long-standing book group. We also introduced a new monthly LEGO club for 5 to 15 year olds.

In 2025 the Library was successful in a project bid under the Fife Council YouDecide CommunityProject Grant scheme. We were granted £1600 to upgrade our children's area and to provide improved baby changing facilities. We purchased a baby changing unit, new sofa, beanbags, soft toys and books for children suitable for a wide range of ages.

We continue to purchase books for various sections of the library whilst also benefitting from generous donations of new and good quality second-hand books from our supporters.

We continue to recruit new volunteers to help with the running of the library, and benefit from utilising their skills in a variety of ways.

We reduced our internet and phone costs by changing providers at the end of 2024, and savings were seen in 2025..

Financial review

Brief statement of the charity's policy on reserves

Being a small charity, we don't currently have a policy on reserves. We have £10,892 as cash and bank balances at the end of the year, which is 1.7 times that year's total expenditure (£6,379). Our regular donation from the Friends of KHL scheme this year was £2,388 and is approximately £3,991 less than 2025 total expenditure. On top of this scheme we received £6,039 from Grants and donation buckets, fundraising events and other activities such as renting out our space outwith library hours to add to our income. It is important for us to hold some funds in our account to cover costs from unforeseen circumstances such as repairs, replacing equipment. and increasing utility bills.

Details of any deficit

Not applicable.

Donated facilities and services (if any)

Not applicable.

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Other optional information

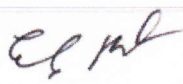
Two new Trustees joined the Committee at AGM 2026 on 23rd May. They are listed on the current Trustee List on page 1 – Valerie Wills and Anne Quinton. Neither Valerie nor Anne were on the Committee during the Financial Period 01/01/2025 to 31/12/2025.

Hang Ngoc Le was due to step down after the 2025 AGM in May and handover Treasurer duties to Claire Grieve. Unfortunately this was not able to happen due to illness and a bereavement in Claire's immediate family. Hang kindly stayed on as Treasurer in the short term with assistant treasurer support from Pamela Menzies. This submission has been prepared by Pamela Menzies.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Elizabeth Peat	Alison Maclaurin
Position (e.g. Chair)	Chair	Volunteer Coordinator
Date	4/8/26	4/8/26

Kinghorn Community Library

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

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	4,457				4,457	3,462
Legacies					-	
Grants		1,600			1,600	-
Receipts from fundraising activities	1,103				1,103	1,758
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,267				1,267	219
					-	
A1 Sub total	6,827	1,600	-	-	8,427	5,439
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,827	1,600	-	-	8,427	5,439
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,729				4,729	5,746
Grants and donations		1,600			1,600	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	4,779	1,600	-	-	6,379	5,796
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,779	1,600	-	-	6,379	5,796
Net receipts / (payments)	2,048	-	-	-	2,048	(357)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,048	-	-	-	2,048	(357)

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	8,844				8,844	9,201
	Surplus / (deficit) shown on receipts and payments account	2,048				2,048	(357)
						-	
						-	
	Cash and bank balances at end of year	10,892	-	-	-	10,892	8,844
	(Agree balances with receipts and payments account(s))						

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

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

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

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

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

Signature*

Print Name

Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Fife Council YouDecide Community Project Funding	Fife Council		
Kinghorn Community Library Bairs & Books Project		1	1,600
		Total	1,600

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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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 £
Friends of Kinghorn Library Donations	2,388				2,388	2,203
Sundry Donations	2,069				2,069	1,259
					-	
					-	
Total	4,457	-	-	-	4,457	3,462

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
YouDecide Grant for Bairs & Books Project		1,600	1,600	-
			-	
			-	
			-	
Total	-	1,600	1,600	-

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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 £
Fund raising events	1,103				1,103	1,758
Other income	1,267				1,267	219
					-	
					-	
					-	
					-	
Total	2,370	-	-	-	2,370	1,977

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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 £
Rent	300				300	300
Utilities	2,339				2,339	2,741
Telephone & Internet	311				311	1,137
Stationery and IT	648				648	966
Professional and Insurance fees	727				727	594
Books	128				128	58
Event Costs	326				326	-
Grant Expenditure		1,600			1,600	-
					-	
					-	
Total	4,779	1,600	-	-	6,379	5,796

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Kinghorn Community Library	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	4,457				4,457	3,462
Legacies					-	
Grants					-	
Receipts from fundraising activities	1,103				1,103	1,758
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	1,267				1,267	219
Sub total	6,827	-	-	-	6,827	5,439
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,827	-	-	-	6,827	5,439
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,729				4,729	5,746
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	50
Preparation of annual accounts					-	
Legal costs					-	
Sub total	4,779	-	-	-	4,779	5,796
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,779	-	-	-	4,779	5,796
Net receipts / (payments)	2,048	-	-	-	2,048	(357)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,048	-	-	-	2,048	(357)

Nature and purpose of funds

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

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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
	Fife Council YouDecide					
Receipts						
Donations					-	
Legacies					-	
Grants	1,600				1,600	
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	1,600	-	-	-	1,600	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,600	-	-	-	1,600	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	1,600				1,600	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	1,600	-	-	-	1,600	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,600	-	-	-	1,600	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

Kinghorn Community Library was successful in bidding for a Fife Council Community Funding Grant under their YouDecide Programme for our Bairsn & Books Project to upgrade the Children's section of the library

APPENDIX 3



Independent examiner's report on the accounts

V2

Report to the trustees/members of

Charity name

KINGHORN COMMUNITY LIBRARY

Registered charity number

SC 046860

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

01

2025

to

Period end date

Day

Month

Year

31

12

2025

Set out on pages

1-6

(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 (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 ~~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.

Signed**:

Date:

19th. July 2026

Name:

James Stewart Milne

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

MCBI

Address:

2, Fallodon Crescent
Kirkcaldy
KY25PD

*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.