

**Company No. SC279421**  
**Charity No. SCO037837**

**EVANTON COMMUNITY TRUST**  
**(A Company Limited by Guarantee)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR YEAR TO 31 MARCH, 2016**

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31 MARCH, 2016**

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**Directors**

Iain Clark  
Maureen Cusick  
Simon Hindson  
Deirdre James  
Leslie Logan  
Mandy Macleman  
Michael MacLeod  
Linda Mathieson  
Finnian Munro

**Company Secretary**

Leslie R. Logan

**Registered office**

3 Ardullie Farm Cottages  
DINGWALL, IV15 9TT

**Independent Examiner**

MacDowall & Co.  
Chartered Certified Accountants  
Tulloch Street  
DINGWALL, IV15 9JY

**Solicitors**

MacLeod & MacCallum  
28 Queensgate  
INVERNESS, IV1 1YN

**Bank**

Royal Bank of Scotland plc.  
53 High Street  
ALNESS, IV17 0SH

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR TO 31 MARCH 2016**

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**Trustees'/Directors' Report**

(Trustees/Directors are referred to as Directors in the following)

The directors present their report and financial statements for the year ended 31 March, 2016

a) **Status of the Company and Governing Document**

Evanton Community Trust is a private company limited by guarantee. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1. The Company is registered as a charity with the Office of the Scottish Charity Registrar.

The company was incorporated on 4 February, 2005 and is governed by its articles and memorandum of association.

a) **Name, Alternative Name and Principal Address of the Company**

The name of the Company is the Evanton Community Trust alternatively known as ECT and its principal address is:

Mandy Macleman, Secretary, Gardener's Cottage  
Lower Balconie, EVANTON, IV16 9XG

b) **Names of Directors**

In office during the whole of reporting year

Iain Clark  
Maureen Cusick  
Leslie Logan  
Mandy Macleman  
Michael Macleod

Appointed during the reporting year

Linda Mathieson (28 Sept. 2015)

Resigned since the beginning of the reporting year

John McHardy (13 Dec. 2015)  
Graeme Macmillan (28 Sept. 2015)  
Hector Munro (1 Dec. 2015)

## **Trustees'/Directors' Report (continued)**

### **c) Director Recruitment and Appointment:**

The minimum number of directors is 3 and the maximum 9. At each AGM 1/3rd of the elected directors must retire on a rotational basis as must any directors appointed by the board since the last AGM. Retiring directors may stand again.

### **d) Objectives and activities**

The following summarises the main objectives of the Company. Further details can be found in the Memorandum of Association of the Company

The development of new and the improvement of existing community assets which will produce improvements in the local environment and lead to a stronger more vibrant community

Fund-raising to support the above activity.

The following summarises the main achievements of the company in the financial year

Unveiling the display panels mounted on stone plinths on the village green with a treasure hunt to mark the occasion

Submission of applications for funding with a detailed project plan for repairs and improvements to three sections of footpaths at Kiltearn and Balconie

Community consultation re. ideas for safeguarding the future of the ruins of Kiltearn Old Parish Kirk with an Open Day at the site for village residents and an exhibition at Cornerstone

Initial discussions on plans for a community-based archaeological study of the Kiltearn Old Parish Kirk

Preliminary discussions on plans for a Community Garden in the village

Newsletter with information on projects circulated to all Trust members

Meetings with other organisations involved in similar work

Discussions on revising the Company's Memorandum and Articles of Association

### **e) Financial Review**

The company's policy on reserves is to have sufficient monies in hand to fund one full year of operational costs. There is no deficit.

**Trustees’/Directors’ Report (continued)**

**f) Directors’ Responsibilities**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs and of the profit or loss of the company for that period. In preparing these accounts the directors are required to:

select suitable accounting policies and then apply them consistently

make judgements and estimates that are reasonable and prudent

prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**g) Statement as to disclosure of information to independent examiner**

In so far as the directors are aware:

there is no information relevant to the examination of the accounts of which the charitable company's examiners are unaware; and

the directors have taken all steps that they ought to have taken to make themselves aware of any such relevant information and to establish that the examiners are aware of that information.

**h) Small Companies Regime**

Advantage has been taken in the preparation of this report and financial statements of exemptions under the small companies regime provided under the Companies Act 2006

Approved by the Board for issue 26 July, 2016

..... **Director**

Date .....

Leslie R Logan

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR TO 31  
MARCH, 2016**

**Statement of Financial Activities/Income and Expenditure Account (Funds  
are Unrestricted)**

	<b>2016</b>	<b>2015</b>
<b>Incoming Resources (Note 4)</b>	<b>£</b>	<b>£</b>
Incoming Resources from Generated Funds		
Voluntary income		
Grants	1140	600
Community donations	1143	-
Other Incoming Resources		
Bank compensation	-	200
Bank interest	<u>-</u>	<u>-</u>
Total Incoming Resources	<u>2283</u>	<u>800</u>
<b>Resources Expended</b>		
Charitable Activities		
Materials and services	632	-
Insurance	112	111
Administration costs	146	-
Internet services	36	96
Annual Depreciation (Note 5)	210	41
Governance Costs		
Independent Examiner's Fee (Note 6)	125	48
Other Expenses	<u>13</u>	<u>29</u>
Total Resources Expended	<u>1274</u>	<u>325</u>
<b>Net Incoming/(Outgoing) Resources</b>	<u>1009</u>	<u>475</u>
<b>Reconciliation of Funds</b>		
Total Funds brought forward	<u>31651</u>	<u>31176</u>
Total Funds carried forward	<u>32660</u>	<u>31651</u>

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR YEAR TO 31 MARCH, 2016**

**Balance Sheet**

	<b>2016</b>	<b>2015</b>
<b>Fixed Assets</b>	<b>£</b>	<b>£</b>
Tangible Assets (note 5)	32486	31217
<b>Current Assets</b>		
Cash at bank and in hand	922	662
<b>less Creditors due within one year</b>		
Sundry Creditors	<u>748</u>	<u>228</u>
<b>Net Current Assets</b>	<u>174</u>	<u>434</u>
<b>Total Assets</b>	<u><u>32660</u></u>	<u><u>31651</u></u>
<b>Funds of the Charity</b>		
Unrestricted Funds (Note 6)	<u>32660</u>	<u>31651</u>
<b>Total Funds</b>	<u><u>32660</u></u>	<u><u>31651</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime as set out in parts 15 and 16 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2015).

For the year to 31 March, 2016 the company was entitled to exemption from audit under section 475 and 477 of the Companies Act 2006 and no member or members eligible to do so have deposited a notice requesting an audit within the specified time period

The directors acknowledge their responsibility for:

- i) ensuring the company keeps accounting records which comply with section 386
- ii) preparing accounts which give a true and fair view of the state of affairs of the company at the end of the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

Approved by the Board for issue 26 July, 2016

..... **Director**

Date .....

Leslie R Logan

**NOTES TO THE FINANCIAL STATEMENTS FOR YE 31 MARCH, 2016**

**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (Charities Commission, March 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2015)

**Going concern**

The financial statements have been prepared on the going concern basis as the directors believe that the company will be able to operate within its banking facilities to ensure all debts will be met as they fall due.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Voluntary income** is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

**Grants**, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**Donated services and facilities** are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

**Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Depreciation**

Depreciation has been charged on the Fixed Assets of the charity on a reducing balance basis as follows:

Equipment	10% p.a.
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**1.2 Turnover**

Turnover is represented by Total Incoming Resources and comprises grants receivable, donations, members' subscriptions and other income.

**1.3 Government grants**

A grant awarded by Kiltarn Community Council in the current year has been credited to Incoming Resources when received

**1.4 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.



**NOTES TO THE FINANCIAL STATEMENTS FOR YE 31 MARCH, 2016**  
**(continued)**

**2 Taxation**

On the basis of these financial statements no provision has been made for corporation tax (2015 - Nil).

**3. Directors' Remuneration**

No remuneration has been paid to Directors (2015 - Nil)

<b>4. Incoming Resources from Generated Funds</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Voluntary Income		
Grants		
Kiltearn Community Council - grounds maintenance	540	600
Highland Council - interpretative boards	<u>600</u>	<u>-</u>
Total Grants	1140	600
Community Donations	<u>1143</u>	<u>-</u>
	<u><u>2283</u></u>	<u><u>600</u></u>

**5. Fixed Assets**

	Land	Equipment	Total
	£	£	£
Assets at cost			
Balance b/f	30849	624	31473
Additions	<u>-</u>	<u>1479</u>	<u>1479</u>
Balance c/f	<u>30849</u>	<u>2103</u>	<u>32952</u>
Accumulated Depreciation			
Balance b/f	-	256	256
Annual charge	<u>-</u>	<u>210</u>	<u>210</u>
Balance c/f	<u>-</u>	<u>466</u>	<u>466</u>
Net Book Value			
Brought forward	<u>30849</u>	<u>368</u>	<u>31217</u>
Carried forward	<u>30849</u>	<u>1637</u>	<u>32486</u>

<b>6. Creditors and Accruals</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Independent Examiner's Fee	125	228
Provn Re KCC Grant For 2016/17 Activity	<u>623</u>	<u>-</u>
	<u><u>748</u></u>	<u><u>228</u></u>

<b>7. Unrestricted Income Funds</b>	Balance at	Incoming/ (Outgoing)	Balance at
	1 April, 2015	Resources	31 Mar. 2016
	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds	31651	1009	32660

**8. Control**

The company is controlled by the directors

**9. Related Party Transactions**

There are no related party transactions (2015 - Nil) .

**Evanton Community Trust**  
(A company limited by guarantee)

**Independent Examiner's report to the trustees and members of Evanton Community Trust**

I report on the accounts of the charity for the year ended 31 March, 2016 which are set out on pages 5 to 8.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

**Tulloch Street**  
**DINGWALL, IV15 9JY**

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**M. J. Macnab BSc, FCCA**

**Date:** \_\_\_\_\_