

**APPENDIX 3**



**Report to the trustees/members of**  
**Registered charity number**  
**On the accounts of the charity for the period**  
  
**Set out on pages**

<b>Independent examiner's report on the accounts</b>							v2
Charity name							Crail Community Partnership
Registered charity number							SC049189
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
01	01	2021	to	31	12	2021	
						(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. 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 Charities Accounts (Scotland) Regulations 2006. 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 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.

**Signed:**

*Susan Jack*

**Date:**

28/06/2022

**Name:**

Susan Jack

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

**Address:**

Fife Voluntary Action  
Caledonia House  
Pentland Park Glenrothes KY6 2AL

**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**

A large, empty rectangular box with a thin black border, occupying the right two-thirds of the page. It is intended for the user to provide details of items to be disclosed, as indicated by the text to its left.

## APPENDIX 1

# OSCR

Trustees' Annual Report for the period

Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
From	01	Jan.	2021	To	31	12	2021

Office of the Scottish Charity Regulator

### Reference and administration details

**Charity name** Crail Community Partnership

**Other names charity is known by**

**Registered charity number** SC049189

**Charity's principal address** C/O 74 Bow Butts  
Crail

Postcode KY10 3UT

### 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 David Jerdan	Chairman		
2 Heather Aird			
3 Helen Armitage			
4 David Brown			
5 Will Cresswell			
6 Dennis Gowans	Secretary		
7 David Mann			
8 James McCallum			
9 Bernie McConnell	Deceased	31/10/21	
10 Andrew Purves	Treasurer	01/01/21-20/04/21	
11 Max Taylor			
12 Chris Broome			
13 Lyle Dochard	Treasurer	20/04/21-31/12/21	
14 Shields Henderson	Treasurer	1/02/2022	

## Summary of the main activities in relation to these objects

Sustained efforts to take ownership of Crail Community Hall, with the aim of providing a sustainable Community Hub that provides social engagement for all ages and commercial events that improve Crail's economy. Fundraising to support purchase of the hall and to provide a modern catering kitchen.

Sustained efforts to take ownership of Fife Council derelict or barren lands, with the aim of improving the natural environment such that there is increasing wildlife which results in higher visitor numbers, and an improved local economy.

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## APPENDIX 1

### Achievements and performance

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

The Board of Trustees has met on the first Tuesday of each month throughout the year. The pandemic continued to have a significant effect on our activities. Notwithstanding, The Board of Trustees ('we') held monthly zoom or physical meetings and continued to make major progress.

Crail Community hall was acquired from Fife Council in February 2021. There has been progress in making physical changes to the hall and there has been a build up of a diverse programme of activities. Particular thanks are due to Geraldine Graf as our event and programme co-ordinator, Eric Morris for various practical alterations to the property, David Mann for overseeing the installation of the new kitchen and Dennis Gowans for his organisation, enthusiasm and considerable time input.

During the year we completed the asset transfer from Fife Council of 3 parcels of land at Bow Butts Park, Pinkerton Triangle and Kilminning South. We also completed the acquisition of land at Westbraes from the original house builders. In all 4 cases, we funded the acquisition, legal and set up costs through successful crowdfunding campaigns. We have already completed the first phase of tree and hedge planting at the first 3 sites. Particular thanks to Will Cresswell and Chris Broome and the many volunteers.

The friends of Victoria Gardens had a very successful first year planting and maintaining the gardens. An excellent composting area was created.

We achieved funding from the Community Renewal Fund to appoint consultants to produce a business plan and feasibility study to create a potential Roome Bay visitor centre. We have also triggered an asset transfer request to acquire the toilet block from Fife Council. We have received funding to have a 'mini charrette' to look at various possibilities for Crail Harbour.

We have had regular briefing meetings with Fife planners and have held initial discussions with the new owners of Crail airfield to identify areas of mutual interest.

We should record thanks to Donald Grant of Fife Council for continuing help and assistance, DTAS and Fife Voluntary Action for continuing advice. Finally, our members and supporters for support in so many ways.

Our membership levels have been maintained (130 life members) and we have developed our lists of volunteers who will assist with the land and garden management and running of Crail Community Hall.

### Financial review

#### Brief statement of the charity's policy on reserves

We shall set the reserve required for an orderly wind up of the charity at 6 months of fixed costs. The Community Hall fixed Costs and the employment costs of our events and programme manager are those which are required to be covered.

Full name(s) WILLIAM FAIRLDS HENDERSON

DENNIS ALEXANDER GOLLOMAN


Position (e.g. Chair) TREASURER

SECRETARY

Date 28 June 2022.

28th June 2022.


APPENDIX 2

		Crail Community Partnership				SCO49189	
		Receipts and payments accounts					
For the period from	Period starts		To	Period ends			
	Day	Month		Year	Day	Month	Year
	1/1/21			12/31/21			
Section A Statement of receipts and payments							
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period	
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	
<b>A1 Receipts</b>							
Membership fees	270				270	255	
Donations from Individuals inc. Gift Aid	6,328	5,357			11,685	3,025	
Grants from Public Bodies		79,741			79,741	8,424	
Donations from Trusts and Charities		30,092			30,092		
Receipts from CrowdFunding		4,151			4,151	19,518	
Receipts from fundraising activities	4,065	285			4,350	364	
Gross trading receipts:					- 0		
Crail Community Hall Trading	11,540				11,540		
					- 0		
<b>A1 Sub total</b>	<b>22,203</b>	<b>119,626</b>	<b>- 0</b>	<b>- 0</b>	<b>141,829</b>	<b>31,586</b>	
<b>A2 Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets					- 0		
Proceeds from sale of investments					- 0		
<b>A2 Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	
<b>Total receipts</b>	<b>22,203</b>	<b>119,626</b>	<b>- 0</b>	<b>- 0</b>	<b>141,829</b>	<b>31,586</b>	
<b>A3 Payments</b>							
Expenses for fundraising activities	1,629				1,629		
Crail Community Hall Trading Costs	7,592				7,592		
Payments relating directly to charitable activities	1,800	103,826			105,626	12,505	
Grants and donations					- 0		
Governance costs:					- 0		
Audit / independent examination					- 0		
Other					- 0		
					- 0		
<b>A3 Sub total</b>	<b>11,021</b>	<b>103,826</b>	<b>- 0</b>	<b>- 0</b>	<b>114,847</b>	<b>12,505</b>	
<b>A4 Payments relating to asset and investment movements</b>							
Purchases of fixed assets					- 0		
Purchase of investments					- 0		
<b>A4 Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	
<b>Total payments</b>	<b>11,021</b>	<b>103,826</b>	<b>- 0</b>	<b>- 0</b>	<b>114,847</b>	<b>12,505</b>	
<b>Net receipts / (payments)</b>	<b>11,182</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>26,982</b>	<b>19,081</b>	
<b>A5 Transfers to / (from) funds</b>					-		
<b>Surplus / (deficit) for year</b>	<b>11,182</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>26,982</b>	<b>19,081</b>	

*William Shields Henderson*  
 WILLIAM SHIELDS HENDERSON  
 TREASURER

28/6/22

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Crail Community Partnership						SCO49189	
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	6,668	26,824			33,492	14,411
	Surplus / (deficit) shown on receipts and payments account	11,182	15,800			26,982	19,081
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>17,850</b>	<b>42,624</b>	<b>-</b>	<b>-</b>	<b>60,474</b>	<b>33,492</b>
	(Agree balances with receipts and payments account(s))						
	Details			Fund to which asset belongs		Market valuation to nearest £	Last year to nearest £
B2 Investments							
				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							
				Total		-	-
	Details			Fund to which liability relates		Amount due to nearest £	Last year to nearest £
B4 Liabilities							
				Total		-0	-0
	Details			Fund to which liability relates		Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities							
				Total		-	-
Signed by one or two trustees on behalf of all the trustees	Signature		Print Name			Date of approval	
			WILLIAM SHIKLOS HENDERSON			28/6/22	

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<b>Crail Community Partnership</b>		<b>SCO49189</b>	
<b>Section C Notes to the Accounts</b>			
<b>C1 Nature and purpose of funds</b> <i>(may be stated on analysis of funds worksheets)</i>	<p>Restricted Funds were raised in the year: to purchase the Crail Community Hall - £34000, to install a Commercial Kitchen in the Hall - £52,583 and to support the employment of a Hall co-ordinator - £22500. A Crowdfunding initiative raised £5029 for the West Braes Project. In addition there was further small amounts of income for Projects for which funds were raised in previous years, comprising Gift Aid claims and donations from individuals.</p>		
<b>C2 Grants</b>	Type of activity or project supported	Individual / institution	Number of grants made
			£
			Total
			- 0
<b>C3a Trustee remuneration</b>	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)		X
	Authority under which paid		£
<b>C3b Trustee remuneration - details</b>			
<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)		X
		Number of trustees	£
<b>C4b Trustee expenses - details</b>			
<b>C5 Transactions with trustees and connected persons</b>	Nature of relationship	Nature of transaction	Transaction amount (£)
			Balance outstanding at period end (£)
<b>C6 Other information</b>			



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Crail Community Partnership						SCO49189
<b>Additional analysis (1)</b>						
<b>Analysis of receipts and payments</b>						
<b>1 Donations</b>						
	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 £
Crowdfunding		4,201			4,201	19,518
Individual Donations	3,328	1,407			4,735	3,025
Trusts	3,000	30,092			33,092	
Gift Aid		3,901			3,901	
					- 0	
<b>Total</b>	<b>6,328</b>	<b>39,601</b>	<b>- 0</b>	<b>- 0</b>	<b>45,929</b>	<b>22,543</b>
	-	reference error	-	-	reference	reference
<b>2 Grants</b>						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Scottish Land Fund		41,500			41,500	8,424
Fife Environmental Trust		13,388			13,388	
Crail Common Good Fund		20,000			20,000	
Fife Regional Council White Goods Fund		4,853			4,853	
					- 0	
<b>Total</b>	<b>- 0</b>	<b>79,741</b>			<b>79,741</b>	<b>8,424</b>
	-	-			-	-
<b>3 Gross receipts from other charitable activities</b>						
	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 £
Fund Raising events	4,065				4,065	364
Crail Community Hall Trading	11,540				11,540	
Membership Fees	270				270	255
Crail Info		285			285	
					- 0	
					- 0	
					- 0	
					- 0	
<b>Total</b>	<b>15,875</b>	<b>285</b>	<b>- 0</b>	<b>- 0</b>	<b>16,160</b>	<b>619</b>
	reference error	reference error	- 0	- 0	reference error	reference error
<b>4 Payments relating directly to charitable activities</b>						
	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 £
Hall and Gardens Maintenance	2,177				2,177	
Crail Community Hall Trading	7,592				7,592	
Insurance	466				466	
Sundry Expenditure	786				786	
Project Expenditure (see 6 below)		103,826			103,826	
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
<b>Total</b>	<b>11,021</b>	<b>103,826</b>	<b>- 0</b>	<b>- 0</b>	<b>114,847</b>	<b>11,073</b>
	reference error	- 0	- 0	- 0	reference error	reference error

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<b>Additional analysis (2)</b>						
<b>5 Breakdown of unrestricted funds</b>						
	Crail Community Hall- Purchase, New Kitchen and Employ coordinator	Monday Club	Bow Butts	South Kilminning	Total Unrestricted Funds	Total unrestricted funds last period
<b>Receipts</b>						
Individual Donations					- 0	
Crowdfunding					- 0	
Gift Aid					- 0	
Trusts and Charities					- 0	
Grants					- 0	
Receipts from fundraising activities					- 0	
<b>Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
					cross ref error	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					- 0	
Proceeds from sale of investments					- 0	
<b>Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
<b>Total receipts</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities					- 0	
Gross trading payments					- 0	
Investment management costs					- 0	
Payments relating directly to charitable activities					- 0	
Grants and donations					- 0	
Governance costs:					- 0	
Audit / independent examination					- 0	
Preparation of annual accounts					- 0	
Legal costs					- 0	
					- 0	
					- 0	
<b>Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
					cross ref error	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					- 0	
Purchase of investments					- 0	
<b>Sub total</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
<b>Total payments</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
					cross ref error	
<b>Net receipts / (payments)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
					cross ref error	
<b>Nature and purpose of funds</b>						

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Crail Community Partnership

SCO49189

Additional analysis (3)

6 Breakdown of restricted funds

	Pinkerton Triangle	West Braes	Crail Community Hall - Purchase, New Kitchen and employ Coordinator	Monday Club	Bow Butts	Crail Info	South Kilinning	Total restricted funds	Total restricted funds last period
<b>Receipts</b>									
Individual Donations	20	779		187	60	285	1,100	2,371	3,906
Crowdfunding		4,151						4,201	19,516
Gift Aid	476	100	750		780		1,865	3,971	
Trusts and Charities			29,342					29,342	
Grants			79,741					79,741	8,424
Receipts from fundraising activities								-0	
Gross trading receipts								-0	
Gross receipts from other charitable activities								-0	
<b>Sub total</b>	<b>496</b>	<b>5,030</b>	<b>109,833</b>	<b>187</b>	<b>830</b>	<b>285</b>	<b>2,965</b>	<b>119,626</b>	<b>30,942</b>
<b>Receipts from asset &amp; investment sales</b>									
Proceeds from sale of fixed assets								-0	
Proceeds from sale of investments								-0	
<b>Sub total</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>
<b>Total receipts</b>	<b>496</b>	<b>5,030</b>	<b>109,833</b>	<b>187</b>	<b>830</b>	<b>285</b>	<b>2,965</b>	<b>119,626</b>	<b>30,942</b>
<b>Payments</b>									
Expenses for fundraising activities						65		65	1,662
Gross trading payments								-0	
Investment management costs								-0	
Payments relating directly to charitable activities	1,940	2,034	9,898	2,776	2,015		5,549	24,212	10,033
Grants and donations								-0	
Governance costs:								-0	
Audit / independent examination								-0	
Preparation of annual accounts								-0	
Legal costs								-0	
<b>Sub total</b>	<b>1,940</b>	<b>2,034</b>	<b>9,898</b>	<b>2,776</b>	<b>2,015</b>	<b>65</b>	<b>5,549</b>	<b>24,277</b>	<b>11,695</b>
<b>Payments relating to asset and investment movements</b>									
Purchases of fixed assets			81,105					81,105	
Purchase of investments								-0	
<b>Sub total</b>	<b>-0</b>	<b>-0</b>	<b>81,105</b>	<b>-0</b>	<b>-0</b>		<b>-0</b>	<b>81,105</b>	<b>-0</b>
<b>Total payments</b>	<b>1,940</b>	<b>2,034</b>	<b>91,003</b>	<b>2,776</b>	<b>2,015</b>		<b>5,549</b>	<b>105,382</b>	<b>11,695</b>
<b>Net receipts / (payments)</b>	<b>( 1,444)</b>	<b>2,996</b>	<b>18,830</b>	<b>( 2,589)</b>	<b>( 1,185)</b>		<b>( 2,584)</b>	<b>14,244</b>	<b>19,247</b>
<b>Transfers to / (from) funds</b>									
<b>Surplus / (deficit) for year</b>	<b>( 1,444)</b>	<b>2,996</b>	<b>18,830</b>	<b>( 2,589)</b>	<b>( 1,185)</b>		<b>( 2,584)</b>	<b>14,244</b>	<b>19,247</b>
<b>Nature and purpose of funds</b>									