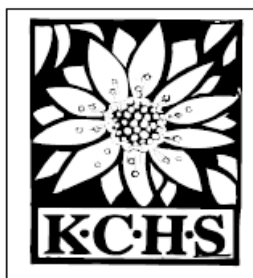


# **Killearn Cottagers' Horticultural Society (KCHS)**

## **Trustees' Annual Report**

From 1 January to 31 December 2023

**Hon. Secretary Mrs Glenda Asquith**



## **Killearn Cottagers' Horticultural Society (KCHS)**

Scottish Charity Number: SC046701

### **Contact details:**

Website: [www.killearnhorticulturalsoc.co.uk](http://www.killearnhorticulturalsoc.co.uk)

Facebook: <https://en-gb.facebook.com/killearnhorti/>

### **Charity Trustees**

1. John Phillips	12.07.16 – 31.12.23
2. Susanna Blackshaw	12.07.16 – 31.12.23
3. Glenda Asquith	12.07.16 – 31.12.23
4. Grant Farquharson	12.07.16 – 31.12.23
5. Tim Bedford	12.07.16 – 31.12.23
6. Neil Metcalfe	11.02.17 – 31.12.23
7. Heather Wright	06.02.19 – 31.12.23
8. Paul Searle	29.02.22 – 31.12.23
9. Sharon Bowness	07.02.23 – 31.12.23

## Objectives and activities

Killearn Cottagers' Horticultural Society was formed:

- To promote interest, knowledge and skills in the practice of horticulture and crafts amongst the public, in particular in Killearn and the nearby Strathendrick villages.
- To organise an annual flower show with various categories in horticulture and craft.
- To support the local voluntary and charitable organisations which contribute to the development and wellbeing of the local community.

To this end it usually organises trips to local and more distant gardens of interest, occasional talks and lectures, an annual plant sale (which also acts as a fund-raiser), an annual whist drive (which also raises funds) and – most importantly – the Show, held in the village in late August each year. It also provides support (financial and logistical) to related voluntary organisations in the village and local area.

## Structure, governance and management

### Type of governing document

The Society is governed by a written constitution that sets out its purpose and structure, and describes how it operates.

### Trustee recruitment and appointment

When it became a Charity the Society appointed 5 Trustees, being the Chair, Vice-Chair, Secretary, Treasurer and Show Convenor (all positions that are elected at the Annual General Meeting each year). At the 2017 AGM there was a change of Treasurer (Tim Bedford being replaced by Neil Metcalfe), and so Neil Metcalfe was made a Trustee; Tim Bedford was retained due to his experience in setting up the Society's charitable status. Two further Trustees were added at the AGM in February 2019: Heather Wright (the incoming Chair of the Society) and Jennifer Anton (the incoming Vice-Chair). Jennifer Anton then resigned in January 2021 upon stepping down from office; Paul Searle was appointed a Trustee when he became the new Vice-Chair in February 2022. These events resulted in the Society slowly gathering Trustees, and so it was agreed at the Trustees' meeting in October 2023 that Trustees should step down from this role upon ending their term as Office Holders; a 'tidying up' operation in February 2024 resulted in the Trustees being restricted to the original Office Holders.

## Achievements and performance

This report covers the period from 1 January 2023 until 31 December 2023 (the end of the reporting year for 2023).

The main aim of the Society is to promote interest, knowledge and skills in the practice of horticulture and crafts amongst the public, in particular in the village of Killearn and its neighbouring villages. Under normal circumstances this is achieved primarily by organising an annual Plant Sale (in May) and an annual Show (in late August); an annual coach trip is also usually organised each summer so that supporters can attend a major garden or flower show. These activities are funded through organising an annual Whist Drive (in March), through the proceeds of the Plant Sale, and through selling Show schedules and schedule advertisement space to local businesses. Excess funds are dispersed through donations to other local organisations and charities.

The ending of concerns over covid-19 meant that in 2023 we were able to carry out all of our usual activities for the first time in 4 years. The Society arranged a very successful coach trip to Culzean Castle and Gardens, subsidising the costs to make it as accessible to as many people as possible.

In late August the Society held its annual Show, which had good numbers of entrants in all of the usual classes (horticultural, art, home crafts etc). It was well attended, and was greatly appreciated by exhibitors and visitors alike.

Thanks to the excellent support that it receives from the villagers the Society ended 2023 as a healthy and viable organisation in a stable financial position.

## Financial review

The Society continues to be in a sound financial state. At the start of 2023 the KCHS had £6,292 in its bank account as a result of earlier activities (the Society has been in existence for over 150 years). Both the Whist drive and the Plant sale went well, raising £236 and £982 (a record) respectively. The Annual Show is normally the largest cause of both income and expenditure; income comes from the selling of schedules, entrance tickets and teas/coffees, and from advertisements from local businesses placed in the schedule. Meanwhile the major costs associated with the Show are the hire of the village hall and church hall, costs of printing schedules, and prize money. As usual the Show just covered its costs, and so the funds raised from the plant sale were used to cover the other Society outgoings related to website costs, room hire for meetings and minor secretarial expenses. However, the Society was still able to make a number of donations to organisations in the village (£1,066). The finances for 2023 showed a small deficit of £238, which still left the Society with a healthy reserve of £6,054.

## Statement of the charity's policy on reserves

The Society aims to break even each year and hold only sufficient reserves to fund its activities and to cover any short-term shortfalls in income generation or unexpected additional expenditure. Given that its gross annual income and expenditure are usually below £3000, the amount of reserves that it holds should therefore be below £10,000. The reserves of £6,054 at the end of the reporting period satisfy this policy.

## Details of any deficit

The Society does not have a deficit at the end of the reporting period.

## Donated facilities and services

The Society does not have any donated facilities or services.

## Future plans

The Society aims to continue to operate in its current form, with the main focus being the annual Show in the village in late August, and with associated fundraising activities and other smaller events designed to promote its aims (e.g. the plant sale, trips to gardens etc). Its income and expenditure are likely to remain similar as in the last two (post-covid) years, resulting in the Society remaining healthily in the black.

## Declaration

Signed on behalf of the charity trustees:



Print name

Neil Metcalfe

Designation

Treasurer

Date

30 August 2024

## Killearn Cottagers' Horticultural Society

SC046701



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2023		31	December	2023

## 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 £
<b>A1 Receipts</b>						
Donations	183				183	
Legacies					-	
Grants					-	
Receipts from fundraising activities	3,644				3,644	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>3,827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,827</b>	<b>-</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,827</b>	<b>-</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,999				2,999	
Grants and donations	1,066				1,066	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>4,065</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,065</b>	<b>-</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>4,065</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,065</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>(238)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(238)</b>	<b>-</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(238)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(238)</b>	<b>-</b>

## 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	6,292				6,292	
	Surplus / (deficit) shown on receipts and payments account	(238)				(238)	
						-	
						-	
	Cash and bank balances at end of year	6,054	-	-	-	6,054	-
	(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	-	-

	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

Neil Metcalfe

Neil Metcalfe

19/08/2024

## Section C Notes to the Accounts

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

The trustees maintain a single unrestricted fund, used in furtherance of the aims of the horticultural society.

### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### 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)	x
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### Authority under which paid

### C3b Trustee remuneration - details

	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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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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## Killearn Cottagers' Horticultural Society

SC046701

**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 £
Donations for flowers at flower show	183				183	
					-	
					-	
					-	
<b>Total</b>	<b>183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183</b>	<b>-</b>
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>
	-	-			-	-

**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 £
Plant sale	982				982	
Whist Drive	236				236	
Flower show	2,426				2,426	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>3,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,644</b>	<b>-</b>
	reference error	-	-	-	reference error	-

**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 £
Flower Show costs	2,290				2,290	
Committee meeting room hire	90				90	
Admin and website costs	288				288	
Donations to other groups	1,066				1,066	
Subsidy of coach trip	331				331	
					-	
					-	
					-	
<b>Total</b>	<b>4,065</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,065</b>	<b>-</b>
	reference error	-	-	-	reference error	-

**REPORT OF THE INDEPENDENT EXAMINER  
TO THE MEMBERS OF KILLEARN COTTAGERS HORTICULTURAL SOCIETY  
SCOTTISH CHARITY NUMBER SC046701**

I report on the attached Receipts and Payments Account and Statement of Balances for the year ended 31 December 2023.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity's 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.

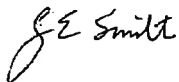
**Independent Examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respects 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.



Gill Smith FCA

7 February 2024