

## **Westmuir Community Development Trust**

### **Trustees' Annual Report incorporating the Report of the Directors.**

The trustees/directors present their report with the accounts of the Company for the year ended 31 October 2021.

#### **Objectives and Review of Activities**

The Company's objects, as stated in its memorandum of association, are:-

- to provide, in the interests of social welfare, facilities for recreation and other leisure time activity available to the public at large in Westmuir and surrounding area
- to preserve, restore and improve the environment in the area
- to advance education and to promote opportunities for learning and raise awareness and interest in the local environment, culture and heritage

The desire for such an organisation was strongly expressed by the community through the surveys undertaken by the Westmuir Community Futures Steering Group. The Company was viewed as a suitable mechanism to enable the community to achieve the action priorities identified in the Community Action Plan.

The Company will provide an over-arching framework for a number of initiatives within the community. These initiatives will be taken forward by members of the Company with the involvement of one or more of the directors.

The main activities during the review period were the management and maintenance of the Community Woodland Park, and the management of the village website. The coronavirus pandemic had an impact on the Trust. Most of the anticipated joint fund-raising activities with Westmuir Hall Association were cancelled & volunteer group working was not possible in the Park.

#### **Westmuir Community Woodland Park.**

The work programme of grass cutting and general routine maintenance of the Park and the car park continued over the year. The coronavirus pandemic continuing into a second year meant that work was undertaken in a socially distanced way.

We began the re-wilding half of the football pitch area, leaving 1 goal and half of the pitch intact and available for continued playing..

#### **Website ([www.westmuir.org.uk](http://www.westmuir.org.uk)) & Social Media**

Our website provides information about the general life of the village and the events and activities that take place here. It also provides a historical perspective with articles about some of the interesting people who have made their home in the village.

Our thanks go to the local businesses which advertise on the site and also to those villagers who have contributed material for the web-site.

We remain indebted to Brian Forsyth for his very capable management of the site and its content including many of his photographs and to George Milne for his photographic input and for his extensive guide to local walks.

#### **Facebook page – "Westmuir Village Life"**

Dedicated to communicating events in the Village & helping each other with queries.

## **Westmuir Community Development Trust**

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#### **Achievements and Performance**

The Woodland Park continues to provide a welcoming environment for villagers and visitors alike to enjoy the calm and peace of the Park with its extensive & unique flora and fauna. Many villagers have been making use of the Park during the "lock-downs" and travel restrictions that continued to affect us during 2020-2021.

#### **Financial Review**

- The Trust's General Fund is in a healthy position in relation to our routine expenditure. We were unable to raise any additional amounts for this Fund, and will begin to fundraise when public gatherings and events are allowed.
- During the review period, we were unable to undertake a Christmas prize draw jointly with Westmuir Hall Association. We will be holding the Draw for Christmas 2021.
- We were successful in our application for a Grant from "Paths for All" which was approved to fund improvements in the woodland path network – work will start in 2022.
- The Community Woodland Park fund has a period end balance which the Directors consider is sufficient to cover the expected routine costs which will arise in the coming year. Fund-raising is expected to resume to pre-Covid levels in the 2021-2022 period which will be reflected in the accounts next year. The Directors have reviewed the situation and are satisfied the the Trust has sufficient funds in hand until then.
- The Trust's policy with regard to this Fund is to maintain a balance sufficient to cover a year's routine expenditure. We would generally seek external funding for any major works in the Park and therefore we decided that we do not need to hold any other reserves.
- The Trust is holding the balance of the funds which were raised towards the purchase and installation of a defibrillator for the village and which were additional to the acquisition and installation costs. This balance will be used for the future maintenance and support of the equipment. We will monitor this fund and undertake future fund-raising as necessary to provide for the maintenance and support of the equipment.

#### **Risk management**

The Trustees have examined the major strategic business and operational risks which the organisation faces and confirm that systems have been established to monitor and control these risks, and identify any new risks, so as to mitigate any impact that they may have on the operation of the organisation. The Trustees have identified that financial sustainability is the major financial risk for the charity. A key element in the management of the financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors to ensure sufficient working capital is held by the company.

#### **Structure, Governance and Management**

As a private company limited by guarantee, the Trust is governed by its Memorandum and Articles of Association.

## **Westmuir Community Development Trust**

### **Trustees' Annual Report incorporating the Report of the Directors.**

Up to eight Member Directors are elected by the membership at an annual general meeting. In addition, the Directors may appoint up to four Appointed Directors. New directors are sought through personal contact with villagers and by invitation prior to the AGM.

#### **Reference and Administrative Details**

The charity, named Westmuir Community Development Trust, was incorporated as a company limited by guarantee in Scotland on 5 October 2004.

**Charity Recognition Number** SC 036051

**Company Registration Number** 274218

#### **Registered Office**

Windrush  
5 Rossiebank Crescent  
Westmuir  
DD8 5LB

#### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Mrs Nicola Jones  
Lord Colyton  
Mrs Lynda Grant  
Mr Andrew McParland

Mr Jim Miller  
Mr Phillip Ross  
Mr Gary Sinclair  
Ms Ann Warren

**Secretary/Treasurer**  
Mrs Nicola Jones

**Bankers** - Bank of Scotland  
72 West High Street  
Forfar DD8 1BJ

#### **The Directors**

As noted above, eight directors served during the review period. Of these, seven were member directors, and one, Lord Colyton, was an appointed director.

##### 2019-2020

Jim Miller, Andrew McParland and Gary Sinclair were re-elected at the AGM.  
Lord Colyton was re-appointed as a director by the Board of Directors on 10th April 2020.  
2020-2021

Under the provisions of Article 45(b), Lynda Grant, Phillip Ross & Ann Warren retire at this AGM and, being eligible, Lynda Grant, Phillip Ross & Ann Warren offer themselves for re-appointment. Under the provisions of Articles 48 and 50, the Directors intend to re-appoint Lord Colyton as a director.

## **Westmuir Community Development Trust**

### **Trustees' Annual Report incorporating the Report of the Directors.**

#### **Trustees responsibilities in relation to the financial statements**

The Charity Trustees (who are also directors of the company for the purposes of company law) are responsible for preparing a Trustees Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed subject to any material departure disclosed and explained in the Financial Statements
- prepare the financial statements under the going concern basis unless it is inappropriate to presume that the charity will continue in business.

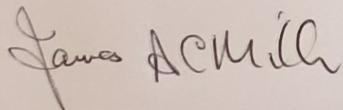
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets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

#### **External Scrutiny**

Guidance from the Office of the Scottish Charity Regulator (OSCR) indicates that the Trust is required to have an independent examination by a member of a professional accounting body. The independent examiner's report is attached to this report.

#### **Small Company Legislation**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies.



Jim Miller.  
Director June 25<sup>th</sup> 2022

## **Independent Examiner's Report to the members of Westmuir Community Development Trust**

I report on the accounts of the charity for the year ended 31 October 2021 which are set out on pages 6 to 9.

### **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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

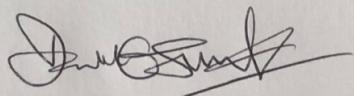
### **Basis of independent examine/s statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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(1r) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.



25/06/2022

Donald G Smith BAdmin(Hons) ACMA CEMA  
6 Beech Wynd  
Westmuir  
Kirriemuir Angus  
DD8 5BA

## Westmuir Community Development Trust

**Statement of Financial Activities for the period -**  
 (including Income and Expenditure account)

	1st November 2020 to 31 <sup>st</sup> October 2021			Prior Year 2019-2020	
	Notes	General	UnRestricted Funds	Restricted Funds	Total Funds
<b>Incoming Resources</b>					
Donations	20				20
Trading Activities	60				60
Grants					320
Other Income	9				0
<b>Total incoming resources</b>		<b>89</b>	<b>1,088</b>	<b>0</b>	<b>1,177</b>
<b>Resources Expended</b>					
Distribution of AGM notice	2	10			10
Annual rent & insurance	3	356			25
Web site fees	4	78			78
Companies House annual return	0				0
Lottery licence/Charitable Activities	5	20			13
Community Heartbeat – service charge	6				20
					162
<b>Total resources expended</b>		<b>88</b>	<b>376</b>	<b>162</b>	<b>626</b>
<b>Net income / (expenditure) for the year</b>		<b>1</b>	<b>712</b>	<b>-162</b>	<b>551</b>
<b>Transfer between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Movement of funds</b>		<b>1</b>	<b>712</b>	<b>-162</b>	<b>551</b>
<b>Reconciliation of Funds</b>		<b>539</b>	<b>861</b>	<b>669</b>	<b>2076</b>
Funds brought forward Oct 31st 2020		<b>540</b>	<b>1573</b>	<b>507</b>	<b>2069</b>
Funds Carried forward forward Nov 1st 2021					<b>2620</b>

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## Balance Sheet

**Westmuir Community Development Trust****Balance Sheet as at 31<sup>st</sup> October 2021**

	Notes	£	Prior year £
<b>Fixed assets:</b>			
Tangible assets	7	0	0
<b>Total fixed assets</b>		<b>0</b>	<b>0</b>
<b>Current assets:</b>			
Cash at bank and in hand		2,620	2,069
<b>Total current assets</b>		<b>2,620</b>	<b>2,069</b>
<b>Total net assets</b>		<b>2,620</b>	<b>2,069</b>
<b>The funds of the charity:</b>			
Restricted fund – Woodland Park		1,573	861
Restricted fund – Defibrillator		507	669
Unrestricted General Fund		540	539
<b>Total charity funds</b>		<b>2,620</b>	<b>2,069</b>

**Trustees' statements required by Sections 475(2) and (3) for the year ended 31 October 2021**

In approving these financial statements as trustees of the company we hereby confirm:-

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 October 2021

(c) that we acknowledge our responsibilities for:

- (1) ensuring that the company keeps accounting records which comply with Section 386; and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of Section 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005.

The financial statements were approved by the trustees and authorised for issue on 25th June 2022 and signed on its behalf by

**Jim Miller, Director****Registration number SC274218****The notes on pages 9 to 10 form an integral part of these financial statements.**

## Notes

would provide the same benefit to the Trust.

**Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations that the donor has specified are to be solely used for particular areas of the company's work or for specific purchases.

**Outline Summary of fund movements**

2020 - 2021

	Unrestricted Funds	Restricted Funds		
	General	Community Woodland Park	Defibrillator	Total Funds
Fund balances brought forward	539	861	669	2069
Income	89	1088	0	1177
Expenditure	88	376	162	626
Transfers				0
Fund balances carried forward	540	1573	507	2620

**Purpose of the Funds**

- \* The General Fund is for the routine management and administration of the Trust and for the costs of pursuing its objects when no specific fund has been established.
- \* The Community Woodland Fund is for the management, maintenance and improvement of the Westmuir Community Woodland Park
- \* The Defibrillator Fund represents monies raised for the purchase and ongoing servicing of a defibrillator for the village.

**Other disclosures**

- \* The Trust has no employees and has thus incurred no staff costs.
- \* No director/trustee has been paid any remuneration or received any other benefits from an employment with the Trust.
- \* No director/trustee expenses have been incurred.
- \* The Trust has benefited from the contribution of unpaid volunteers.
- \* In April 2010, the Company became the sole trustee of Westmuir Village Hall. The management, maintenance and insurance of the Hall remains with the Westmuir Hall Association, a Scottish registered charity.
- \* Under clause 6 of the Company's Memorandum of Association, every member of the Company undertakes to contribute such amounts as may be required, not exceeding £1, to the Company's assets if it should be wound up while he/she is a member of the Company or within one year after he/she ceases to be a member, for payment of the Company's debts and liabilities contracted before he/she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves. At 31<sup>st</sup> October 2021 there were 56 full members.



