

Scottish Charity Number: SC036714

**Kilallan Kirk Preservation Trust**  
**Financial statements**  
**For the year ended 31 March 2018**

# Kilallan Kirk Preservation Trust

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Legal and administrative details

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<b>Scottish charity number</b>	SC036714
<b>Status</b>	The organisation is a charitable trust, which was settled by Mark Archibald Makgill Crichton Maitland by the Trust Deed dated 25 July 2005.
<b>Trustees</b>	Mark Crichton Maitland Fiona Sinclair Robin Abram Lyndsay Abram
<b>Principal office</b>	Elderslie Estates Office, Houston Renfrewshire PA6 7HY
<b>Independent examiners</b>	Saffery Champness LLP Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9BA
<b>Bankers</b>	Bank of Scotland plc The Cross Paisley PA1 1DD
<b>Solicitors</b>	Turcan Connell Princes Exchange Edinburgh EH3 9EE
<b>Property managers</b>	CKD Galbraith National Farm Sales Centre Suite C1 Stirling Agriculture Centre Stirling FK9 4RN

**Trustees' report**

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The Trustees have pleasure in presenting their report and the financial statements for the period ended 31 March 2018. The legal and administrative information as set out on page 1 forms part of the report. The financial statements are prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, applicable law and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The Trustees of the Trust are:

Mark Crichton Maitland  
Robin Abram  
Lyndsay Abram  
Fiona Sinclair

Rev. Georgina Baxendale resigned as a Trustee on 28 February 2014.

Joe Turner and Mary Turner resigned as Trustees following the sale of Kilallan House on 27 March 2015 and Robin and Lyndsay Abram as the new owners took their place as Trustees. The Trustees would like to place on record their appreciation of the invaluable support and encouragement received from Joe and Mary during the course of their Trusteeship.

Donald Campbell retired as a Trustee on his retirement as Minister on 31 October 2016, when his replacement is appointed he or she will take up the position of Trustee. The Trustees are grateful to Donald for his input and wish him all the best for a well earned retirement.

There is no CEO, management matters being handled by Mark Crichton Maitland.

**Structure, governance and management**

The Kilallan Kirk Preservation Trust is a charitable trust registered with the office of the Scottish Charity Regulator.

The Trust has been recognised by HM Revenue & Customs as a charity for the purpose of Section 519 Income Tax Act 2007. The Scottish charity reference number is SC036714.

The governing deed is a Deed of Trust, registered 25th July 2005, between Mark Crichton Maitland as the settler and the Trustees as above. The Trustees on appointment were the owner of Kilallan House, the Minister of Houston and Kilallan Parish (ex officio) and the previous owner of the Kirk and the surrounding land. Georgina Baxendale ceased to be an ex officio Trustee on stepping down as Minister of the Parish, but had been appointed as a trustee in her own right. Mr Joe Turner, also of Kilallan House was appointed Trustee on 23rd October 2006. The Rev Donald Campbell, became a Trustee on 19th April 2007 following his appointment as Minister of Houston and Kilallan and stepped down on retirement on 31st October 2016. Fiona Sinclair was appointed as a Trustee on 5th March 2011.

Trustees' report (continued)

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The ownership of Kilallan Kirk was transferred from Mark Crichton Maitland to the Trust by a Disposition with the acquiescence of the successor of the heritor of Kilallan Parish. A nineteenth century copy of the original communion plate was also gifted during the period. A sum of £8,000, equivalent to the gift aid on the transfer of the Kirk which could be claimed by Mark Crichton Maitland, was paid to the Trust.

Trustees meet on a regular basis as and when required. Support and office services are provided by Elderslie Estates. Mark Crichton Maitland is the owner of Elderslie Estates.

A majority of the Trustees have undergone professional training in the requirements of the Charities and Trustees Investment (Scotland) Act 2005.

The Trustees have considered the risks to which the charity might be exposed and concluded that these are principally concerned with the structure of Kilallan Kirk. To manage these risks surveyors have carried out an assessment of the structure of the Kirk and public liability insurance is carried.

The Kilallan Kirk Preservation Trust is not part of a wider charity network.

**Objectives and activities**

The objectives of the Trust as laid down in the founding document are:

- a) To restore, preserve, protect, develop and improve for the public benefit Kilallan Kirk and graveyard.
- b) To promote the public's knowledge of the Kirk as an area of general and historic interest.
- c) To advance public education on the geography and history of the Kirk.

The charity seeks to deliver these objectives and activities, in the first instance, through the implementation of a preservation project in 2013/2014. To effect this, a funding package was compiled and funding applications made to public and private funding bodies. The first of these applications was for project development funding on 1 March 2007 to the Heritage Lottery Fund's Awards For All programme. An award was made for £5,000 in April 2007. These funds were used for the appointment of a stone conservator, site surveys and the construction of a website and amounted to 50% of the costs involved, the rest being met by the Trust's own resources.

In 2011/2012, detailed discussions took place with Historic Scotland, Heritage Lottery Fund – Your Heritage Programme, Renfrewshire LEADER and several smaller funding bodies with a view to raising grant funding and donations for the implementation of the preservation project.

In 2012/2013 formal applications for funding were made and approved raising on paper, a total of £209,600. Also, during the year the Kilallan website ([www.kilallan.org](http://www.kilallan.org)) was significantly upgraded and launched afresh as part of the process of attracting external funding. Glasgow University Archaeological Research Department (GUARD) assisted in the identification of points of interest for the virtual tour which was part of the website.

Trustees' report (continued)

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The year 2013/14 saw the Trust fulfil its short term ambitions to conserve the structure of the Kirk. Following the implied promise of funding seen the previous year a specification was worked up and agreed with Historic Scotland which allowed applications to be made for Scheduled Ancient Monument Consent and following this, the work to be tendered. Project Managers, a Project Director and a Project Officer were then appointed. Tenders closed on 26 August 2013. Four tenders were received ranging from £99,065 to £106,426. The tender process was overseen by CKD Galbraith as Project Managers. The tender was awarded to CBC Stone at a Trustees meeting on 6 September 2013. Total building costs of £157,035 including VAT, fees, CDM and other items were approved by the Trustees.

Over the course of the summer and autumn the schools and outreach programme continued apace under the enthusiastic leadership of Lynn Rew, the Project Director and Marie Clare Ingram, the Project Officer. This included a gravestone recording project run by GUARD; a film of the project with the assistance of the University of the West of Scotland and the setting up of a Renfrewshire Branch of the Young Archaeology Club.

Following a highly successful press launch on 24 September 2013, which saw national coverage in newspapers, radio and television, works started with the erection of a scaffolding encapsulation to protect the works from the elements.

The removal of cement render and significant plant root growth showed the structure to be in considerably worse condition than originally supposed. It was clear that unless something was done a partial collapse of the building was inevitable. Work to replace the cement render with lime mortar continued over the winter which fortunately remained mild, allowing the mortar to cure. Additional stone was brought in from local sources to rebuild the wall heads in places. They were then finished with a turf capping. The work was largely completed by 31 March 2014.

Following a Trustees Meeting on 28 February 2014, the Rev. Georgina Baxendale stood down as a Trustee. The Trust would like to put on record their appreciation of her enthusiasm at the start of the project which was largely instrumental in getting it under way. At the same meeting the Trustees agreed a Supplementary Deed of Trust bringing the Trusts governance in line with modern practice. A management plan for the Kirk structure was also approved.

During the year 2014/15 activity centered on completion of the works, pursuing grant funding and inaugurating the long term management plan for the property. Leaflets and a film were produced. On 22 August 2014 a service of thanksgiving and rededication to the community was held to mark the end of the conservation works.

Activity during the year 2015/16 was restricted to the monitoring of the restoration works leading to the release of the retention to the contractors in May 2015 and the final Heritage Lottery Fund payment in July 2016 to round off the conservation activity. A meeting of the Trustees on 20 January 2016 decided that the loan from Elderslie Estates would be counted as a donation and the final balance due from Heritage Lottery Fund would be put towards an upgrading of the website.

During the year 2016/17 the principal activity was the upgrading of the website to ensure access for all while minimising physical impacts on the delicate environment of the site.

The year 2017/18 represented a period of consolidation. The physical structure of the property was inspected, but no works were required. A generous donation was received from Robin and Nancy Rush from Texas in the name of Nancy Hart Rush of the Cunninghames of Craighends. The Trustees are grateful.

### **Achievement and performance**

Having clarified most of the costs involved in meeting its objectives and identified the potential sources of funding required in the previous years, the Trust is proud to have achieved the delivery of this substantial project. None of this would have been possible without the co-operation of the regulators and the generosity of our funders:

Historic Scotland  
Heritage Lottery Fund  
Renfrewshire LEADER  
The Dalrymple Donaldson Trust  
The Catherine Mackichan Bursary Trust  
BAA  
Elderslie Estates

The Trustees would also like to thank those who have contributed in a non-financial way.

### **Financial review**

#### Reserves

All funds held by the charity are unrestricted. These are funds which can be used in accordance with the charitable objectives of the Trust at the discretion of the Trustees.

#### **Independent examiner**

Saffery Champness LLP were appointed as independent examiners during the period.

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

Under the Trust Deed, the Trustees have the responsibility to manage all matters concerning the affairs of the Trust. The Trustees also have a duty to ensure that proper books and accounts are maintained detailing their intrusions with the Trust Funds.

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charitable trust and its financial activities for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable trust will continue in operational existence.

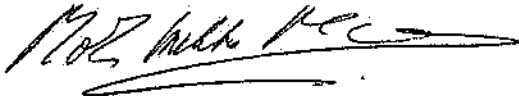
Kilallan Kirk Preservation Trust

Trustees' report (continued)

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The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable trust and enable them to ensure that the financial statements comply with The Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees



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Mark Crichton Maitland



Independent examiner's report to the trustees

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I report on the financial statements of the charity for the year ended 31 March 2018 which are set out on pages 8 to 11.

**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)(a) to (c) of the 2006 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; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Maxwell Floyd  
Saffery Champness LLP

Chartered Accountants

22 November 2018

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Edinburgh Quay  
133 Fountainbridge  
Edinburgh  
EH3 9BA

Kilallan Kirk Preservation Trust

Statement of financial activities (incorporating income and expenditure account)  
For the year ended 31 March 2018

	2018 Trust fund	2018 Unrestricted General fund	2018 Restricted General fund	2018 Total funds	2017 Total funds
	£	£	£	£	£
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
<i>Voluntary income</i>					
Donations (note 3)	-	339	-	339	7,138
Gift aid	-	3,069	-	3,069	-
<b>Total incoming resources</b>	-	3,408	-	3,408	7,138
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Construction of website	-	120	-	120	3,602
<b>Charitable activities</b>					
Project management fees	-	-	-	-	1,225
<b>Governance costs</b>					
Management and administration (note 4)	-	1,180	-	1,180	1,800
<b>Total resources expended</b>	-	1,300	-	1,300	6,627
<b>Net movement in funds</b>	-	2,108	-	2,108	511
<b>Reconciliation of funds</b>					
Total funds brought forward	100	42,660	-	42,760	42,249
Net movement in funds	-	2,108	-	2,108	511
<b>Total funds carried forward</b>	100	44,768	-	44,868	42,760

The notes on pages 10 to 11 form part of these accounts.

Kilallan Kirk Preservation Trust

Balance sheet  
As at 31 March 2018

	Notes	£	2018 £	£	2017 £
<b>Fixed assets</b>					
Tangible assets	2		40,000		40,000
<b>Current assets</b>					
Other debtors		3,069		-	
Cash at bank and in hand		4,799		4,580	
		<u>7,868</u>		<u>4,580</u>	
<b>Current liabilities</b>					
Accruals		3,000		1,820	
<b>Net current assets</b>			<u>4,868</u>		<u>2,760</u>
<b>Total assets less current liabilities</b>			<u>44,868</u>		<u>42,760</u>
<b>Funds</b>					
Trust fund			100		100
Unrestricted income funds (page 9)			44,768		42,660
			<u>44,868</u>		<u>42,760</u>

Approved by the Trustees on 19 November 2018

*Fiona J. Sinclair*

Fiona Sinclair

On behalf of the Trustees

The notes on pages 10 to 11 form part of these accounts.

**1 Accounting policies**

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trust constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**1.2 Incoming resources**

Donations are recognised on receipt of the proceeds. Gift aid reclaimable on donations to the charity is included with the amount received. Other incoming resources are accounted for on an accruals basis.

**1.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	Nil
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**1.4 Resources expended**

Resources expended are included in the statement of financial activities on an accrual basis.

All resources expended have been directly attributed to one of the functional categories of resources expended in the statement of financial activities as follows:-

- Cost of generating funds - these are the costs which are associated with generating incoming resources from all other sources than from undertaking charitable activities.
- Charitable activities - these are costs relating to expenditure on furthering the objectives of the charity.
- Governance costs - these are costs associated with meeting the constitutional and statutory requirements of the charity and include the professional fees and costs linked to the strategic management of the charity.

<b>2</b>	<b>Tangible fixed assets</b>		<b>Land and buildings</b>
			<b>£</b>
	<b>Cost</b>		
	At 1 April 2017 and at 31 March 2018		40,000
			<u>          </u>
	<b>Depreciation</b>		
	At 1 April 2017 and at 31 March 2018		-
			<u>          </u>
	<b>Net book values</b>		
	At 31 March 2018		40,000
			<u>          </u>
	At 31 March 2017		40,000
			<u>          </u>
<b>3</b>	<b>Donations</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Donations	339	7,138
		<u>          </u>	<u>          </u>
		<u>339</u>	<u>7,138</u>
		<u>          </u>	<u>          </u>
<b>4</b>	<b>Management and administration</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Independent examiners' fee	1,180	1,800
		<u>          </u>	<u>          </u>
		<u>1,180</u>	<u>1,800</u>
		<u>          </u>	<u>          </u>
<b>5</b>	<b>Related party transactions</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Transactions entered into with related parties by the Trust during the period can be summarised as follows:		
	Mark Crichton Maitland, a Trustee		
	Donations	120	7,138
		<u>          </u>	<u>          </u>