

**Scottish Charity Number: SC036714**

**Kilallan Kirk Preservation Trust**  
**Financial statements**  
**For the year ended 31 March 2015**

**Kilallan Kirk Preservation Trust**

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**Kilallan Kirk Preservation Trust**

**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 Rev. Donald Campbell Fiona Sinclair Robin Abram Lyndsay Abram
<b>Principal office</b>	Elderslie Estates Office Houston Renfrewshire PA6 7HY
<b>Independent examiners</b>	Saffery Champness Edinburgh Quay 133 Fountainbridge Edinburgh EH3 9BA
<b>Bankers</b>	Bank of Scotland 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

## Kilallan Kirk Preservation Trust

### Trustees' report

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The Trustees have pleasure in presenting their report and the financial statements for the period ended 31 March 2015. 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 the requirements of the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005).

The Trustees of the Trust are:

Mary Turner (Resigned 27 March 2015)

Mark Crichton Maitland

Joe Turner (Resigned 27 March 2015)

Rev. Donald Campbell

Fiona Sinclair

Robin Abram (Appointed 27 March 2015)

Lyndsay Abram (Appointed 27 March 2015)

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.

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 25 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 23 October 2006. The Rev Donald Campbell, became a Trustee on 19 April 2007 following his appointment as Minister of Houston and Kilallan. Fiona Sinclair was appointed as a Trustee on 5 March 2011.

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.

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## **Kilallan Kirk Preservation Trust**

### **Trustees' report (continued)**

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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 Trustee 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 2013/14. To affect this, a funding package has been compiled and funding applications to public and private funding bodies made and approved. The first of these applications was an application 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.

## Kilallan Kirk Preservation Trust

### Trustees' report (continued)

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In 2011/12, detailed discussions took place with Historic Scotland, Heritage Lottery Fund - Your Heritage Programme, Renfrewshire LEADER and a number of smaller funding bodies with a view to raising grant funding and donations for the implementation of the preservation project.

In 2012/13 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 is part of the website.

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, 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 is 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.

## **Kilallan Kirk Preservation Trust**

### **Trustees' report (continued)**

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During the year 2014/15 activity centred 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 the 22nd August 2014 a service of thanksgiving and rededication to the community was held to mark the end of the conservation works.

#### **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 year, 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.

## Kilallan Kirk Preservation Trust

### Trustees' report (continued)

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During the course of the project substantial outreach and public participation took place:

- 85 schoolchildren carried out archaeological fieldwork on site with Archaeology Scotland and worked on the development and delivery of two family heritage exhibitions.
- 10 adult volunteers took part in gravestone recording, magnetometer and resistivity training with GUARD Archaeology.
- 20 adult volunteers from Gryffe Camera Club took part on a photo safari.
- 50 plus people visited the site and took part in activities on Doors Open Day 2014.
- 2 trainees in conservation work were employed by the conservation contractors.
- 1 new events management graduate trained 85 children in events management.
- 1 new creative media graduate worked with KKPT as a project officer and produced a documentary film called Kilallan Kirk - Living Ruin.
- Several local residents were interviewed for the documentary and the film.
- The Gryffe Advertiser published a monthly article on the progress of the project throughout its duration.
- Four talks were given to new audiences, one out with the local area.
- 2 scale models were built by local schoolchildren - one "before" and one "after".
- Interpretation leaflets were designed and produced for circulation.

### 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.



**Kilallan Kirk Preservation Trust**

**Trustees' report (continued)**

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**Independent examiner**

Saffery Champness were appointed as independent examiners during the period.

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

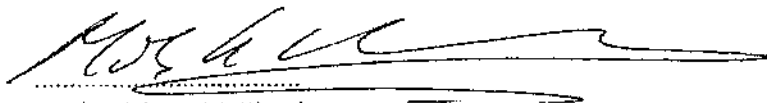
Under the Trust Deed, the Trustees have the responsibility to manage all matters concerning the affairs of the Trust. The Trustees also have a duty to ensure that proper books and accounts are maintained detailing their intromissions with the Trust Funds.

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.

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



Mark Crichton Maitland

**Kilallan Kirk Preservation Trust**

**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 2015 which are set out on pages 9 to 13.

**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 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 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

Chartered Accountants

24 December 2015.

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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 2015

	2015	2015	2015	2015	2014
	Trust fund	Unrestricted	Restricted	Total funds	Total funds
		General fund	General fund		
		£	£	£	£
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
<i>Voluntary income</i>					
Donations (note 3)	-	-	-	-	10,000
Gift aid	-	1,507	-	1,507	10,500
<b>Incoming resources from charitable activities</b>					
Grants (note 4)	-	(858)	-	(858)	189,051
<b>Total incoming resources</b>	-	649	-	649	209,551
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Construction of website	-	-	-	-	2,418
Postage and stationery	-	-	-	-	174
Advertising	-	-	-	-	301
<b>Charitable activities</b>					
Project management fees	-	19,232	-	19,232	48,004
Building preservation work	-	1,951	-	1,951	140,308
Exhibition costs	-	-	-	-	847
Travel expenses	-	-	-	-	714
Sundry	-	120	-	120	638
<b>Governance costs</b>					
Management and administration (note 5)	-	4,236	-	4,236	510
<b>Total resources expended</b>	-	25,539	-	25,539	193,914
<b>Net incoming resources before transfers</b>	-	(24,890)	-	(24,890)	15,637
<b>Net movement in funds</b>	-	(24,890)	-	(24,890)	15,637
<b>Reconciliation of funds</b>					
Total funds brought forward	100	65,630	-	65,730	50,093
Net movement in funds	-	(24,890)	-	(24,890)	15,637
<b>Total funds carried forward</b>	100	40,740	-	40,840	65,730

The notes on pages 11 to 13 form part of these accounts.

Kilallan Kirk Preservation Trust

Balance sheet  
As at 31 March 2015

	Notes	£	2015 £	£	2014 £
<b>Fixed assets</b>					
Tangible assets	2		40,000		40,000
<b>Current assets</b>					
Other debtors		6,500		80,297	
Cash at bank and in hand		12,865		21,843	
		<u>19,365</u>		<u>102,140</u>	
<b>Current liabilities</b>					
Other creditors		13,445		76,050	
Accruals		5,080		360	
		<u>18,525</u>		<u>76,410</u>	
<b>Net current assets</b>			<u>840</u>		<u>25,730</u>
<b>Total assets less current liabilities</b>			<u>40,840</u>		<u>65,730</u>
<b>Funds</b>					
Trust fund			100		100
Unrestricted income funds (page 9)			40,740		65,630
			<u>40,840</u>		<u>65,730</u>

Approved by the Trustees on 24<sup>th</sup> December 2015

Fiona J. Sinclair

Fiona Sinclair  
On behalf of the Trustees

The notes on pages 11 to 13 form part of these accounts.

**Kilallan Kirk Preservation Trust**

**Notes to the financial statements  
For the year ended 31 March 2015**

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**1 Accounting policies**

**1.1 Accounting convention**

The financial statements are prepared under the historical cost convention.

**1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable accounting standards, the Statement of Recommended (SORP) Accounting and Reporting by Charities (revised 2005) and comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

**1.3 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.

**1.4 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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**1.5 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.

Kilallan Kirk Preservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2015

2 Tangible fixed assets

	Land and buildings £
<b>Cost</b>	
At 1 April 2014 & at 31 March 2015	40,000
<b>Depreciation</b>	
At 1 April 2014 & at 31 March 2015	-
<b>Net book values</b>	
At 31 March 2015	40,000
At 31 March 2014	40,000

3 Donations receivable

	2015 £	2014 £
Mark Crichton Maitland	-	10,000
	-	10,000

4 Grants receivable

	2015 £	2014 £
Heritage Lottery Fund	-	65,000
Historic Scotland	-	67,951
Renfrewshire LEADER	(858)	53,600
The Dalrymple Donaldson Fund	-	2,000
The Catherine McKichen Trust	-	500
	(858)	189,051

Income from Renfrewshire LEADER was £858 less than the provision provided in the previous year.

Kilallan Kirk Preservation Trust

Notes to the financial statements (continued)  
For the year ended 31 March 2015

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5	Management and administration	2015	2014
		£	£
	Independent examiners' fee	4,720	360
	Insurance	(484)	150
		<u>4,236</u>	<u>510</u>
6	Related party transactions	2015	2014
		£	£

Transactions entered into with related parties by the Trust during the period can be summarised as follows:

Mark Crichton Maitland, a Trustee

Donations	-	10,000
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The balances due (to)/from related parties at the year end were as follows:

Mark Crichton Maitland	<u>(10,129)</u>	<u>(21,923)</u>
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