

## APPENDIX 1

OSCR

Office of the Scottish Charity Regulator

## Trustees' Annual Report for the period

Period start date

Period end date

Day

Month

Year

Day

Month

Year

From

1

OCT

2017

To

30

SEPT

2018

## Reference and administration details

Charity name	SHIELDAIG COMMUNITY ASSOCIATION SCIO		
Registered charity number	SC036994		
Charity's principal address	DRUMACOSH		
	SHIELDAIG		
	STRATHCARRON		
	ROSS-SHIRE	Postcode	IV54 8XN

## 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	Jim Alexander	Treasurer		
2	Mya Aronica		May 2018 – Sept 2018	
3	Peter Fenton			
4	Emily Harriss		May 2018 – Sept 2018	
5	John MacGregor		May 2018 – Sept 2018	
6	Pauline McNeil	Chair		
7	Nick McNeil			
8	Andy Moyes		May 2018 – Sept. 2018	
9	Fiona Moyes		May 2018 – Sept 2018	
10	Viv Rollo			
11	Tom Tindale			
12	Janine Waudby	Secretary		

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Andrew Ford	Oct 2017 – May 2018
Kassie Forder	Oct 2017 – May 2018
Alan Milne	Oct 2017
Kerry Smith	Oct 2017 – May 2018
Sarah Wedgwood	Oct 2017 – May 2018

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Any resident of the village and its locality over the age of 18 may put themselves forward for election as a Trustee. Any resident may become a member of the Association.

At each annual general meeting one third of the elected charity trustees (who are subject to retirement by rotation), or if their number is not three or a multiple of three, the number nearest to one third, shall retire from office. At each annual general meeting the members may elect charity trustees.

The board may at any time appoint and co-opt any member or non-member of the organisation to be a charity trustee either on the basis that he/she has been nominated by a body with which the organisation has close contact in the course of its activities or on the basis that he/she has specialist experience and/or skills which could be of assistance to the board.

An elected charity trustee retiring at an annual general meeting, and whose vacancy has not been filled, will be deemed to have been re-elected, if willing to act, unless: -

he/she advises the board prior to the conclusion of the annual general meeting that he/she does not wish to be re-appointed as a charity trustee; or

an election process was held at the annual general meeting and he/she was not among those elected/re-elected through that process; or

a resolution for the re-election of that charity trustee was put to the annual general meeting and was not carried.

## Objectives and activities

### Charitable purposes

- To advance education and public participation in sport, particularly but not exclusively amongst the residents in the area of benefit, by the promotion of physical recreation, sports and leisure facilities.
- To promote and/or provide training in skills of all kinds; particularly such skills as will assist and promote the education and advancement of the residents in the area of benefit.
- The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

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

Holding a number of annual events, maintaining village amenities, and undertaking projects where needs are identified and means available.

During 2017-18 this included:

- Annual summer Fete
- Fireworks Night
- Older people's annual luncheon
- Management of pontoon and mooring facilities
- Maintenance and repair of local amenities
- Design and production of an annual full-colour Tourist Information Booklet
- Children's Playpark Project
- Community Housing Project
- Sea Eagle Project

## Achievements and performance

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

#### Village Fete and Skiff Project

In December a stand-alone coastal rowing club was established in the village and the balance of funds raised for the Skiff Project was transferred to the new club's account. The Village Fete was again a great success, in part due to the increasingly popular coastal rowing event staged by the club on the day.

#### Village Maintenance and Public Toilets

Village Maintenance work continued this year with a particular focus on controlling rush infestation on some of the roadside verges.

The question of public toilet funding remains a widespread political issue in the Highland Council region. In Shieldaig this year we have again provided funding to keep the toilets open during the winter months but have not yet opted to undertake any repair work or register a right to buy.

#### Pontoon and Moorings

We reviewed our pricing and maintenance schedule for the Pontoon and Moorings this year, recognising the need to build a fund to cover repair and replacement costs over time.

#### Sea Eagle Project

The interpretative display panel has now been installed in the shorefront car park. The information leaflets have been very popular and we still hold sufficient funds for a second print run.

#### Community Housing Project

This year, much effort has gone into gearing up for a community-led affordable housing initiative in response to the results of the Housing Needs Survey conducted last year. We have sought to broaden our charitable purposes by changing our constitution to accommodate ownership of affordable housing, thereby enabling us to apply for relevant funding. At a meeting attended by more than 35 members of the community it was agreed to move forward with a housing initiative and, on the strength of this, we became a member organisation of the Development Trusts Association Scotland in May.

#### Assets and Insurances

Due to legal changes, Highland Council are no longer handling insurance policies for small community organisations. Because of this we are now dealing with insurers directly and have begun an extensive review of our insurances.

This year we purchased a roof ladder for village and property maintenance, new tents and other equipment for fundraising events, and a large new shed. The shed will function as a store for Village Maintenance and fundraising event equipment with additional space available for use as a project workshop.

## Financial review

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

Funds are raised through events such as the annual summer fete, via donations to the general association fund or for specific projects and through fees and donations for the use of the all-weather sports court, village hall, moorings and pontoon facilities. The tourist information booklet also yields revenue from sales and advertising.

A budget is agreed at the beginning of the financial year against a range of budget heads covering all main activities, events, projects and general administration. Some reserves are allocated at this time to each budget head and against specific projects.

Use of remaining reserves would need to be agreed by the Trustees.

A reserve of £5000 for contingency/emergency is maintained.

### Details of any deficit

N/A

### Donated facilities and services (if any)

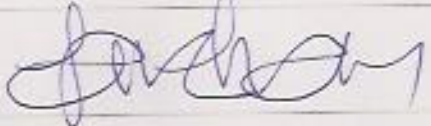
All Trustees volunteer their time to attend meetings and take responsibility for specific projects, events and activities, and co-ordination and leading of the maintenance programme.

## Other optional information

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees,

Signature(s)	P. H. McNeil	
Full name(s)	P. H. McNeil	JANE NE WANDBY
Position (e.g. Chair)	Chair	SECRETARY
Date	24/4/19.	25/4/2019

## Receipts and payments accounts

 For the period 1<sup>st</sup> October 2017 to 30<sup>th</sup> September 2018

### Section A: Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1. Receipts</b>				
Donations	906	60	966	2,565
Legacies	-	-	-	-
Grants	-	-	-	4,000
Receipts from fundraising activities	13,959	1,184	15,143	12,679
Gross trading receipts	6,594	-	6,594	13,833
Income from investments other than land and buildings	-	-	-	-
Rents from land & buildings	-	-	-	-
Gross receipts from other charitable activities	15	-	15	316
<b>A1 Sub total</b>	<b>21,474</b>	<b>1,244</b>	<b>22,718</b>	<b>33,393</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>Total receipts</b>	<b>21,474</b>	<b>1,244</b>	<b>22,718</b>	<b>33,393</b>
<b>A3 Payments</b>				
Expenses for fundraising activities	5,000	122	5,122	5,135
Gross trading payments	5,886	-	5,886	8,810
Investment management costs	-	-	-	-
Payments relating directly to charitable activities	10,106	1,408	11,514	8,300
Grants and donations	635	-	635	-
<b>Governance costs:</b>				
Audit / independent examination	-	-	-	-
Preparation of annual accounts	-	-	-	-
Legal costs	-	-	-	-
Other	844	-	844	554
<b>A3 Sub total</b>	<b>22,471</b>	<b>1,530</b>	<b>24,001</b>	<b>22,799</b>
<b>A4 Payments relating to asset and investment movements</b>				
Purchases of fixed assets	11,281	-	11,281	9,216
Purchase of investments	-	-	-	-
<b>A4 Sub total</b>	<b>11,281</b>	<b>-</b>	<b>11,281</b>	<b>9,216</b>
<b>Total payments</b>	<b>33,752</b>	<b>1,530</b>	<b>35,282</b>	<b>32,015</b>
<b>Net receipts / (payments)</b>	<b>(12,278)</b>	<b>(286)</b>	<b>(12,564)</b>	<b>1,378</b>
<b>A5 Transfers to / (from) funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(12,278)</b>	<b>(286)</b>	<b>(12,564)</b>	<b>1,378</b>

**Section B: Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £
<b>B1. Cash funds</b>	Cash and bank balances at start of year	29,077	2,567	31,644	30,266
	Surplus / (deficit) shown on receipts & payments account	(12,278)	(286)	(12,564)	1,378
	<b>Cash and bank balances at end of year</b>	<b>16,799</b>	<b>2,281</b>	<b>19,080</b>	<b>31,644</b>
	(Agree with receipts & payments account)	0	0	0	0

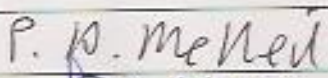

Categories	Details
<b>B2. Investments</b>	N/A

Categories	Details	Fund to which asset belongs	Current value (if available)	Last year
			to nearest £	to nearest £
<b>B3. Other assets</b>	Pontoon	Unrestricted	83,000	83,000
	All-weather Sports Court	Unrestricted	16,000	16,000
	Shieldsaig Playing Field	Unrestricted	100	100
	Fete Equipment	Unrestricted	4,000	2,000
	Moorings	Unrestricted	4,000	4,000
	Shed	Unrestricted	10,000	-
	Village Maintenance Equipment	Unrestricted	4,000	4,000
			<b>121,100</b>	<b>109,100</b>

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4. Liabilities</b>	N/A			

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5. Contingent liabilities</b>	N/A			

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	P. H. McNeil	25/4/19
	J. WAINWRIGHT	25/4/19

## NOTES TO THE ACCOUNTS

### 1. Basis of Accounting

These financial statements have been prepared on the receipts and payments basis in accordance with the Charities & Trustee Investment(Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2. Nature and Purpose of Funds

Unrestricted funds are those which may be used at the discretion of the Trustees in furtherance of the objectives of the Charity. The Trustees maintain a single unrestricted fund for the day to day running of the Association and for all activities of the Association. Restricted funds may only be used for specific purposes. At year end the Association was holding £1016 for the Sea Eagle project and £1266 for the Playpark project.

### 3. Related Party Transactions

No payments or expenses were made to any Trustee during the year. No transactions with Trustees or connected persons were made during the year other than reimbursement for items purchased on behalf of the Association.

### 4. Grants Received 2017-2018

No grants were received during the year.

### 5. Cost of Charitable Activities

	2018	2017
Skiff Project	£3,156	£1,739
Village Hall	£2,852	£27
Village Maintenance	£977	£1,317
Children's Christmas Party	£613	£374
Christmas Lunch Party	£568	£474
Fireworks Party	£689	£649
Playgroup	£25	£0
Playpark	£56	£0
Remembrance Day	£32	£30
Housing Needs Survey	£83	£1,089
Sports Court	£120	£0
Playing Field	£52	£63
School	£0	£122
Sea Eagle Project	£1,351	£484
Toilets	£940	£1,932
<b>Total</b>	<b>£11,514</b>	<b>£8,300</b>

### 6. Governance Costs

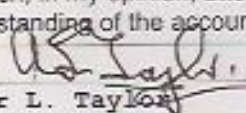
Preparation of annual accounts	£0	£0
Legal costs	£0	£0
Other - Insurances	£844	£554
<b>Total</b>	<b>£844</b>	<b>£554</b>

### 7. Assets

Following a review of our insurances, our assets are listed here in more detail than previous years (see B3 and A4).

# OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts							
Report to the trustees/members of	SHIELDAIG COMMUNITY ASSOCIATION SCIO						
Registered charity number	SC036994						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	1	October	2017		30	September	2018
Set out on pages							(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: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> have not been met, or						
Signed:					Date:	26/4/19	
Name:	Alistair L. Taylor						
Relevant professional qualification(s) or body (if any):							
Address:	Rivendell						
	Shieldaig						
	STRATHCARRON						
	IV54 8XN						