

**Struan Community Development Group (SCIO)**

**Scottish Charity Number SC049381**

**Annual Report and Financial Statements**

**For the period 13th June 2019 to 31st March 2020**

**Trustees' Annual Report**  
**Struan Community Development Group (SCIO)**  
**For the period 13th June 2019 to 31st March 2020**

The trustees have pleasure in presenting their report together with the financial statements for the period 13th June 2019 to 31st March 2020.

**Reference and Administrative Information**

**Charity Name**

Struan Community Development Group (SCIO)

**Address**

11 Ullinish, Struan, Isle of Skye, IV56 8FD

**Bankers**

Bank of Scotland, Edinburgh, EH12 9DR

**Independent Examiner**

Marie McMillan Cert Acct (Open), Senior Finance Officer, Voluntary Action Lochaber, An Drochaid, Claggan Road, Fort William, PH33 6PH

**Current Trustees**

Margaret Semler - Chair

Chris Henwood - Joint Vice Chair (*appointed 23/09/20*)

Clare Stones - Joint Vice Chair (*appointed 23/09/20*)

Katrina McGough - Secretary

Sarah Illingworth - Treasurer

Claire Silvester (*appointed 21/07/20*)

Marion MacAskill - Vice Chair (*resigned 21/07/20*)

**Structure, Governance and Management**

Struan Community Development Group was registered in its current legal form 13th June 2019. The organisation was previously an unincorporated association but changed its legal form. The assets of the unincorporated association were transferred to the SCIO on 13th June 2019. The organisation consists of i) members who have the right to attend members' meetings, appoint board members and take decisions on constitution changes, and ii) board members (charity trustees) who generally control the activities of the organisation and monitor and control the financial position of the organisation.

**Constitution**

The Charity was set up on 13th June 2019 and is bound by its Constitution which was agreed and adopted in May 2019.

**Appointment of trustees**

At each AGM, the members may elect any member to be a charity trustee. The board may appoint any member to be a charity trustee. At each AGM, all the charity trustees shall retire from office but shall then be eligible for re-election. The maximum number of charity trustees is 7 and the minimum is 5.

**Objectives and Activities**

The organisation's main purpose is to advance citizenship and community development through the initiation and support of projects which result in the development of sustainable buildings, infrastructure and facilities within the Struan area for the benefit of all members of the local community.

In addition to this we aim to contribute to the advancement of the arts, culture and in particular the heritage of area by developing and maintaining facilities, including those which provide access to and interpretation of the archaeological heritage of the area, so that these can be enjoyed by all members of the public.

### **Activities**

The group's principal activity since it was established as an unincorporated body in January 2018 has been to establish the feasibility of building a combined Community & Visitor Centre adjacent to the Dun Beag broch in Struan. During 2018 and early 2019 funding applications for Stage 1 funding for Dun Beag @ Struan project were successfully made to The Highland Council, The Scottish Land Fund and Struan Community Trust. These activities were then carried out between Spring 2019 and February 2020, culminating in a Community Open Day and Meeting in February.

### **Achievements and Performance**

Significant funding has been secured to cover the costs of topographical, archaeological and ground condition survey work on the chosen site. In addition to this we commissioned a valuation of the land, pre-sale legal work, a feasibility study, conceptual design and other specialist consultancy to support the business planning process. Additional funds were obtained in early 2020 when it became apparent that following establishment of the ground conditions, specialist peat consultancy was also required.

The survey work was carried out between May and July 2019 and work on the design and feasibility commenced in June. The chosen contractors worked closely in association with both the Board of Trustees and a Steering Group made up from Members of the Group.

The final feasibility Study Report was made available in February 2020 and presented to the community at an Open Day/Evening Meeting at which members were invited to express their preferences for the way forward via a ballot. The results of the this indicated a continuing 85% in support of progressing with the project.

Sadly by 16th March it was clear that the COVID-19 Pandemic was going to have a profound effect on the progress of the project, not least because the production of a sustainable business plan was dependent upon a similarly sustainable tourism industry existing. The Trustees therefore agreed to suspend the project indefinitely although some background work has continued in support of the business planning process. We hope to be able to take this forward at some point in the future when projected visitor numbers are more secure again.

Further details on the project can be found on the community website [www.struancommunity.co.uk](http://www.struancommunity.co.uk).

The Group also continues to support environmental activities within the community, in the form of beach cleaning and tree planting and will continue to do so whenever this is feasible.

### **Financial review**

Total income for the period was £24,155. Expenditure for same period was £21,058 resulting in a surplus of £3,097. Reserves held at year end were £96 of unrestricted funds and £3,001 of restricted funds.

### **Reserves Policy**

There is no requirement in the constitution for reserves however the charity maintains a Reserves Policy which states that a minimum of £350 should be retained at all times, primarily to ensure that the Group can continue to operate (currently meeting online) and meet its statutory reporting requirements.

### **Plans for future period**

In addition to the current principal project - the Dun Beag @ Struan Community & Visitor Centre project - the Group is currently planning to organise a Community Excavation on a newly discovered prehistoric roundhouse site in late 2021 and we are currently drawing up funding applications to support this.

We are also liaising with the Skye Cycle Network project to investigate the possibility of improving access paths within the community, for the benefit of both residents and visitors.

**Exemptions from Disclosure**

There are no exemptions from disclosure.

**Funds held as custodian trustee on behalf of others**

There are no funds held as custodian trustee on behalf of others.

This report was approved by the trustees on 11<sup>th</sup> Dec 2020.

A handwritten signature in black ink that reads "Margaret Semler". The signature is written in a cursive style with a large, prominent 'M' and 'S'.

Name of Trustee : Margaret Semler - Chair

Date: 11<sup>th</sup> Dec 2020



**Independent examiner's report to the trustees on the unaudited accounts of Struan Community Development Group.**

I report on the accounts of the Charity for the period 13th June 2019 to 31st March 2020 which are set out on pages 6 to 9.

**Respective responsibilities of trustee and independent 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 trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 view given by the accounts.

**Independent examiner's statement**

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

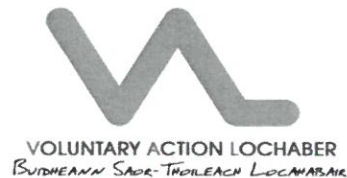
1 which gives me reasonable cause to believe that in any material respect the requirements:

- \* 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 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.

Marie McMillan Cert Acct (Open)  
Date: - 16TH DEC 2020  
Senior Finance Officer  
Voluntary Action Lochaber  
An Drochaid, Claggan Road  
Fort William  
PH33 6PH



Struan Community Development Group (SCIO)  
 Receipts and Payments Accounts  
 For the period 13th June 2019 to 31st March 2020  
 Scottish Charity Number SC049381

		Period to 31st March 2020 Unrestricted £	Period to 31st March 2020 Restricted £	Period to 31st March 2020 Total £
<b>Receipts</b>	<b>Note</b>			
<b>Grants and Donations</b>				
Grants	4	-	24,024	24,024
Donations	5	131	-	131
<b>Bank interest received</b>		-	-	-
<b>Charitable Activities</b>		-	-	-
<b>Total Receipts</b>		131	24,024	24,155
<b>Payments</b>				
<b>Charitable Activities</b>				
Archaeological Survey		-	3,067	3,067
Ground Survey		-	2,064	2,064
Topographic Survey		-	4,200	4,200
Room Hire		21	-	21
Solicitor Fees		-	1,800	1,800
Architect Fees		-	9,600	9,600
Consultancy Fees		-	292	292
Subscriptions		15	-	15
<b>Governance Costs</b>				
Independent Examination	7	-	-	-
<b>Total Payments</b>		35.60	21,023	21,058
Surplus/(Deficit) for the year before transfers		96	3,001	3,097
Transfers between funds	6	-	-	-
<b>Surplus/(Deficit) for the year</b>		96	3,001	3,097

Struan Community Development Group (SCIO)  
 Receipts and Payments Accounts  
 For the period 13th June 2019 to 31st March 2020  
 Scottish Charity Number SC049381

	Period to 31st March 2020 Unrestricted	Period to 31st March 2020 Restricted	Period to 31st March 2020 Total
<b>Statement of Balances - as at 31st March 2020</b>			
Opening cash at bank and in hand	-	-	-
Add Income	131	24,024	24,155
Less Expenditure	36	21,023	21,058
Transfers	6	-	-
<b>Closing cash at bank and in hand</b>	<b>96</b>	<b>3,001</b>	<b>3,097</b>
<b>Bank and Cash Balances</b>			
Treasurers Account	96	3,001	3,097
Outstanding lodgements	-	-	-
Outstanding cheques	-	-	-
Petty cash	-	-	-
9 & 10	96	3,001	3,097

Signed on behalf of all Trustees:

*Sarah D. Illingworth*

Name: Sarah Illingworth - Treasurer

Date: 11<sup>th</sup> 2020

The notes on pages 8 to 9 form part of these financial statements

**Struan Community Development Group (SCIO)**  
**Scottish Charity Number SC049381**  
**Notes to the accounts**  
**For the period 13th June 2019 to 31st March 2020**

**1 Basis of Accounting**

These accounts 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).

This is the first set of accounts prepared by the SCIO since its inception and therefore there are no comparatives.

**2 Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity. During the year the charity received donations totalling £131 from Struan Community Development Group unincorporated association.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. Grants totalling £24,024 were received - £9,624 from the Scottish Land Fund and £14,400 from Struan Community Development Group unincorporated association which was made up of two separate grants - £13,900 from Struan Community Trust and £500 from Highland Council. All grant funding to be used to cover the cost of Stage 1 work packages for the Dùn Beag @ Struan Visitor & Community Centre Project.

**3 Related party transactions**

No remuneration was paid to the trustees or any connected persons during the period.

**4 Grants**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>
Scottish Land Fund	-	9,624	9,624
SCDG UA - Struan Community Trust	-	13,900	13,900
SCDG UA - Highland Council	-	500	500
	<u>-</u>	<u>24,024</u>	<u>24,024</u>

**5 Donations**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2020</b>
SCDG UA - Donation	131	-	131
	<u>131</u>	<u>-</u>	<u>131</u>

**6 Transfers between funds**

There were no transfers between funds during the period.



## 7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2020
Independent Examination	-	-	-
Accounting Services	-	-	-
	-	-	-

## 8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

## 9 Unrestricted Funds

	At 13th June 2019			At 31st March 2020	
	Incoming	Outgoing	Transfers		
Unrestricted Funds	-	131	(36)	-	96
	-	131	(36)	-	96

## 10 Restricted Funds

	At 13th June 2019			At 31st March 2020	
	Incoming	Outgoing	Transfers		
Scottish Land Fund	-	9,624	(9,623)	-	1
Struan Community Trust	-	13,900	(11,400)	-	2,500
Highland Council	-	500	-	-	500
	-	24,024	(21,023)	-	3,001