

**Struan Community Development Group (SCIO)**

**Scottish Charity Number SC049381**

**Annual Report and Financial Statements**

**For the year ended 31st March 2021**

Reference and Administrative Information

Charity Name

Address

Bankers

Independent Examiner

Current Trustees

Margaret Semler - Chair

Chris Herwood - Joint Vice Chair

Clare Stones - Joint Vice Chair

Katrina McGough - Secretary

Sarah Hingworth - Treasurer

Clare Silverster

Structure, Governance and Management

Struan Community Development Group was registered in its current legal form 13th June 2019. The organization 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 organization 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 organization and monitor and control the financial position of the organization.

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 2.

Objectives and Activities

The organization'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 areas 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.

**Trustees' Annual Report**  
**Struan Community Development Group (SCIO)**  
**For the year ended 31st March 2021**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31st March 2021.

**Reference and Administrative Information**

**Charity Name**

Struan Community Development Group (SCIO)

**Address**

The Old Manse, Struan, Isle of Skye, IV56 8FA

**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

Clare Stones - Joint Vice Chair

Katrina McGough - Secretary

Sarah Illingworth - Treasurer

Claire Silvester

**Structure, Governance and Management**

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**Constitution**

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**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**

2020 was an extraordinary year for everyone, and as a result, the Trustees only met three times, and always online.

A small amount of further work was carried out, using existing funding, on specialist consultancy in support of the Dun Beag Project, specifically relating to specialist peat consultancy (due to this having been encountered on the proposed site), an energy appraisal for the structure and catering consultancy in support of the business plan.

At the suggestion of one of the Trustees, given what an exceptional and difficult year it had been for everyone, the Board applied to the local Community Trust to fund a Christmas Voucher scheme. The trust agreed to support this, and a small group of volunteers organised £30 vouchers for 118 household within the community.

In early 2021 an opportunity arose when Ullinish Lodge came to market, so the Trustees investigated the possibility of purchasing and redeveloping this historic local property as a community enterprise, but in the event, the current owners refused to take it off the open market and as a result, it was impossible to obtain funding to progress the project.

The Trustees also decided in March 2020 that in order to take forward the Dun Beag project and other activities more effectively, it should apply for funding towards the appointment of a Development Officer, so that when the economy of the area began to recover as anticipated later in 2021, a suitable appointee would be in post and able to dedicate time and effort to this. This funding application was agreed by the Trust in April 2021.

### **Achievements and Performance**

All remaining invoices relating to the Dun Beag project were paid in full by the end of December 2020, but the project remains suspended, pending a demonstrable recovery in the economy of the area.

The Group successfully delivered Covid Christmas Vouchers in December 2020, with funding provided by Struan Community Trust.

The possibility of buying Ullinish Lodge for the community was considered, but it was not possible to secure funding to carry out a feasibility study, as the vendors would not agree to take the property off the open market.

The Group applied to Struan Community Trust for funding to employ a Community Development Officer when things had returned back to a more normal situation.

### **Financial review**

Total income for the period was £9,690. Expenditure for same period was £12,069 resulting in a deficit of £2,379. Reserves held at year end were £718 - unrestricted funds (£317) and restricted funds (£401).

### **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**

The Group (partly as a result of information that emerged during archaeological survey work in 2019) still has on hold a Community Excavation on a new prehistoric roundhouse site, and in due course we will be drawing up funding applications to support this.

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.

The Group also intends to seek other sources of match funding in order to extend the hours and/or tenure of the Development Officer post.


**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 <sup>1st Sep</sup> 2022.



Name of Trustee : Margaret Semler - Chair  
Date: <sup>1st Sep</sup> 2022

**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 year ended 31st March 2021 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: - 2022  
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 year ended 31st March 2021**  
**Scottish Charity Number SC049381**

		Year to 2021 Unrestricted £	Year to 2021 Restricted £	Year to 2021 Total £	Period to 2020 Total £
<b>Receipts</b>	<b>Note</b>				
<b>Grants and Donations</b>					
Grants	4	500	9,100	9,600	24,024
Donations	5	90	-	90	131
<b>Bank interest received</b>		-	-	-	-
<b>Charitable Activities</b>		-	-	-	-
<b>Total Receipts</b>		<u>590</u>	<u>9,100</u>	<u>9,690</u>	<u>24,155</u>
<b>Payments</b>					
<b>Charitable Activities</b>					
Archaeological Survey		-	-	-	3,067
Surveying Fees		-	2,000	2,000	2,064
Topographic Survey		-	-	-	4,200
Room Hire		82	-	82	21
Solicitor Fees		-	-	-	1,800
Architect Fees		-	-	-	9,600
Consultancy Fees		-	-	-	292
Subscriptions		144	-	144	15
Engineering Services		-	1,800	1,800	-
Stationery		42	72	115	-
Postage		-	52	52	-
Energy Appraisal		-	2,580	2,580	-
Land Valuation		-	600	600	-
Catering Planning Fees		-	420	420	-
Christmas Vouchers		-	3,420	3,420	-
Grant Funds Returned		-	756	756	-
<b>Governance Costs</b>					
Independent Examination	7	100	-	100	-
<b>Total Payments</b>		<u>369</u>	<u>11,700</u>	<u>12,069</u>	<u>21,058</u>
Surplus/(Deficit) for the year before transfers		221	(2,600)	(2,379)	3,097
Transfers between funds	6	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<u>221</u>	<u>(2,600)</u>	<u>(2,379)</u>	<u>3,097</u>

	Year to 2021 Unrestricted	Year to 2021 Restricted	Year to 2021 Total	Period to 2020 Total
<b>Statement of Balances - as at 31st March 2021</b>				
Opening cash at bank and in hand	96	3,001	3,097	-
Add Income	590	9,100	9,690	24,155
Less Expenditure	686	12,101	12,787	24,155
Transfers	369	11,700	12,069	21,058
6	-	-	-	-
Closing cash at bank and in hand	317	401	718	3,097
<b>Bank and Cash Balances</b>				
Treasurers Account	317	401	718	3,097
Outstanding lodgements	-	-	-	-
Outstanding cheques	-	-	-	-
Petty cash	-	-	-	-
9 & 10	317	401	718	3,097

Signed on behalf of all Trustees:

*Sarah D. Illingworth*

Name: Sarah Illingworth - Treasurer

Date: 1st September 2022

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 year ended 31st March 2021****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).

**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 a Grant of £500 from Struan Community Trust for general expenses and also received donations of £90 in relation to Calendar sales.

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 £9,100 were received - £4,800 from Scottish Land Fund for specialist costs related to the Dùn Beag @ Struan Visitor & Community Centre Project and £4,300 from Struan Community Trust to support the local community by providing Christmas Vouchers.

**3 Related party transactions**

No remuneration was paid to the trustees or any connected persons during the year (2020: £NIL).

**4 Grants**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
Scottish Land Fund (Dun Beag Project)	-	4,800	4,800	9,624
Struan Community Trust (Dun Beag Project)	-	-	-	13,900
Highland Council (Dun Beag Project)	-	-	-	500
Struan Community Trust (General Expenses)	500	-	500	-
Struan Community Trust (Xmas Voucher Scheme)	-	4,300	4,300	-
	<b>500</b>	<b>9,100</b>	<b>9,600</b>	<b>24,024</b>

**5 Donations**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
SCDG UA - Donation	-	-	-	131
Misc Donations	90	-	90	-
	<b>90</b>	<b>-</b>	<b>90</b>	<b>131</b>

**6 Transfers between funds**

There were no transfers between funds during the year (2020: £NIL).



## 7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Independent Examination	50	-	50	-
Accounting Services	50	-	50	-
	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>

## 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 1st April 2020	Incoming	Outgoing	Transfers	At 31st March 2021
Unrestricted Funds	96	590	(369)	-	317
	<u>96</u>	<u>590</u>	<u>(369)</u>	<u>-</u>	<u>317</u>

## 10 Restricted Funds

	At 1st April 2020	Incoming	Outgoing	Transfers	At 31st March 2021
Scottish Land Fund (Dun Beag)	1	4,800	(4,800)	-	1
Struan Community Trust (Dun Beag)	2,500	-	(2,100)	-	400
Highland Council (Dun Beag)	500	-	(500)	-	-
Struan Community Trust (Xmas Vouchers)	-	4,300	(4,300)	-	-
	<u>3,001</u>	<u>9,100</u>	<u>(11,700)</u>	<u>-</u>	<u>401</u>