



WAT IF?

WOOLFORDS AUCHENGRAY & TARBRAX IMPROVEMENT FOUNDATION

**Woolfords, Auchengray & Tarbrax Improvement Foundation
(Scottish Charitable Incorporated Organisation)**

Trustees' Report and Financial Statements

Year ended 30 November 2019

Charity Number: SC043606

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Legal and Administrative Information

Charity Number	SC043606 (SCIO)
Business address	Tarbrax Village Hall Crosswood Terrace Tarbrax EH55 8XE
Trustees	<u>As at AGM on 16th April 2019 (increased from 9 to 11 trustees)</u> Patricia Mavor (<i>Chair</i>) James Bryden (<i>Treasurer</i>) Mandy Meikle (<i>Secretary</i> - since resigned) Patricia Tucker (<i>Secretary</i> since Mandy Meikle's resignation) Cate Wright John Robertson Andras Peters (since resigned) Jim Hewlett Myra Dick Marnie Jones (since resigned) Geraldine Hamilton
Co-opted Trustees	<u>As at AGM</u> Fiona Hewlett
New Trustees	<u>Since AGM</u> John Tucker Charlie Campbell
Finance Support	H M Moore Accounting Services 8 Deer Park Fairways Business Park Livingston EH54 8GA
Independent Examiner	Paul Brien CA MRA Business Services Chartered Accountants 2 & 6 Wellgatehead Lanark ML11 9AA
Bankers	Current Account: Bank of Scotland Savings Accounts: Virgin and Scottish Building Society

Report of the Trustees**Year ended 30 November 2019**

The Trustees are pleased to present their annual report together with the financial statements for the year ending 30 November 2019.

Objectives and ActivitiesCharitable purposes:

- To advance rural regeneration and community development in Auchengray and its surroundings so that it can be a sustainable, inclusive community for all who live or work in the area.
- To promote the conservation, protection and improvement of the physical and natural environment.
- To encourage access to open spaces and enhance recreational opportunities.
- To advance heritage, culture, history, arts, science and education, including lifelong learning.
- To establish the present needs and future ambitions of Auchengray and its surroundings, and to ensure the long-term wellbeing and continuity of the community.
- To promote, establish, operate and/or support other similar schemes and projects of a charitable nature for the benefit of the community within Auchengray and its surroundings.

Activities:

- The Trust carries out work to implement its second 5-year Community Action Plan (CAP) which runs from 2018 - 2023
- The Trust also distributes funds directly to the community through various grant schemes.

Staff:

- A full-time Development Manager on a three-year post, part-funded by LEADER. Left employment on 23rd August 2019.
- A full-time Development Officer. Left employment on 19th September 2019.
- A part-time Seniors Worker (22 hours per week). Contract extended until 23rd January 2020.
- A part-time Youth Worker (16 hours per week). Contract extended until 23rd January 2020.
- A part-time Finance and Admin Officer (16 hours per week). Left employment on 13th September 2019.
- A part-time Sports Worker (16 hours per week). Contract expires 23rd January 2020.
- Please refer to page 13 "Strategic Review & Future Priorities for 2019/2020" to see what is planned going forward.

Achievements and performance**Theme 1: Getting Around**Short Term:

- Set up a Community Roads Steering Group to record and monitor local road issues and liaise with the Councils to improve road surfaces, maintain verges, drainage and ditches and explore traffic safety measures, particularly through settlements
- Explore ways in which we can augment the work of the Councils, through local volunteer work parties and small-scale contracting
- Explore the feasibility of community-run gritting and snow clearance

Report of the Trustees (Cont.)**Year ended 30 November 2019****Medium Term:**

- Undertake local area mapping to include new-builds, businesses and key landmarks
- Explore options for creating open source/information sharing of the local map online, with residents, emergency services and others
- Improve signage to settlements, amenities and local landmarks

Long Term:

- Review levels of demand and potential to extend the community taxibus service. This may include Livingston as a destination and evening and weekend availability
- Explore the feasibility of community-owned transport for local groups, including the school. This could be used to pick up local residents who lack transport but also for trips elsewhere
- Continue providing a driving grant scheme for learners' resident in our area

Progress Made**Taxibus**

The current Taxibus service has seen a steady increase in passenger numbers since the start of the service and on 1st June 2019 the service was extended to include trips to Livingston, a distance of 3.5 miles from West Calder. The extended service provision went out to tender to ensure best value for money and the contract was awarded to a new company.

The total number of journeys taken in November 2019 was 53 and this figure continues to increase on a monthly basis. The Livingston route is also proving increasingly popular. Tenders were invited to extend the service into South Lanarkshire but unfortunately no applications were received.

Roads

The Trust continues to report issues to both local authorities and has a good working relationship with Tarbrax Community Council to jointly tackle key road issues which affect residents daily.

WAT IF? continues to play an important role in the dissemination of information from local authorities to the community (e.g. using social media), ensuring everyone is aware of issues.

The Trust has to ensure under its Objectives and Activities within its Constitution, that it does not carry out actions that are the responsibility of the local authorities.

Theme 2: Our Services**Short Term**

- Harness volunteer expertise and create a Communications Group to work on both broadband and mobile phone coverage
- Explore options for alternative broadband provision including a community-led solution. Review case studies from other areas about effective approaches
- Seek support from sector experts and explore potential funding packages

Report of the Trustees (Cont.)**Year ended 30 November 2019****Medium Term**

- Research gaps in provision and explore options for improved coverage, including what has worked well elsewhere
- Tap into expertise for implementation and funding

Long Term

- Develop a community-wide prescription delivery service
- Continue to consult with older residents about services of interest and develop links with specialist providers and local networks. This could include social trips for vulnerable residents and sports opportunities for more active seniors

Progress Made**Broadband**

The Trust has been working hard to try and improve broadband quality in the WAT IF area and set up a Broadband Project Team to explore all options further. In January 2019 fibre broadband was finally installed in Auchengray which ensured fast broadband to Auchengray Primary School and local homes. These works were the result of WAT IF's Broadband Fibre Partnership with BT (funded through a BT Schools grant of £9,881.25 and a WAT IF? contribution of £3,293.75)

As part of the national roll out a green superfast broadband cabinet was installed in February 2019 in Tarbrax, which has the highest proportion of households in the WAT IF? Area.

The Trust continues to monitor progress in relation to the national fibre roll out and after further investigations it was decided to commence a community wireless broadband partnership with Borders Online due the likelihood of the Scottish Government's targets not being met for the remainder of the WAT IF? area. This has been received well by the residents and is proving very popular.

The community wireless broadband service now offers residents speeds of 40Mbps download and 20Mbps upload with a monthly allowance of 200GB.

Support for Older People

The Seniors Worker has continued to provide support and practical care to older people in the area including undertaking needs assessments and providing help with day to day tasks. An important part of this work has been making seniors and their carers aware of local support services such as the Haven, Esteem Clydesdale and Healthy Valleys, as well as our own services and local clubs with reducing social isolation being a major focus, as well as providing access to services.

The support has included for example, liaising with the Fire Brigade for installation of heat sensors and fire alarms as well as communicating with Trading Standards for the installation of a trueCall system to stop phone scams. The Seniors Worker has also arranged a series of outings for Seniors and commenced the now popular Singing for Health Group in June 2019.

Report of the Trustees (Cont.)**Year ended 30 November 2019****Theme 3: Our Environment****Short Term**

- Establish Neighbourhood Improvement Groups of local landowners and homeowners to identify priority projects to take forward, explore liability and responsibility issues and prepare work and cost schedules
- Seek funding and investment for improvements where required. Share plans regularly with local residents and invite feedback
- Mobilise neighbours and local volunteers to undertake works where appropriate or contract to local trades people
- Work with local Councils to improve refuse collection and for reuse/recycle groups to collect unwanted items. Work with Councils to tackle fly tipping
- Showcase improvements in the local press
- Organise annual litter picks by local volunteers with support from Councils to provide necessary equipment and other resources
- As part of the area improvement plans, consider soft and hard landscaping around settlements to improve the look and feel, including the planting of new hedgerows and screening

Medium Term to Long Term

- Continue to audit existing routes and identify gaps through the Paths and Trails Working Group
- Establish volunteer work groups to restore existing paths
- Link up with the Local Authority Access Forums to develop a wider core path plan to link places within our community as well as places beyond
- Explore the potential to combine paths development with other positive outcomes, e.g. heritage, intergenerational connectivity, formal and informal learning and create new paths and recreation trails
- Promote the path network through signage, events and other local information channels

Progress made**Pathways**

There has been significant progress in developing paths at two main sites, with a Pathways Project Team now in place and a new Lead Trustee for Pathways. This is in response to the feedback from the community consultation, with pathways, as always, one of the priorities for our residents.

The Falla Woodlands pathway has continued to be maintained by the pathways group and is being well used locally. The Cobbinshaw Woolfords Pathway has now been completed with support from local landowners and financially supported by WAT IF? with a grant from another local group. This pathway is also well used giving access to the woodland at Cobbinshaw and is part of the larger LoLan Walkway connecting South Lanarkshire and West Lothian.

Report of the Trustees (Cont.)**Year ended 30 November 2019****Theme 4: Our Facilities****Short Term**

- Support the Village and Church Halls to develop plans for increased community use (e.g. improved heating, better sports facilities, pop-up shop/market/car boot sale, after-school facility, heritage exhibitions)
- Support Tarbrax Bowling Club to improve existing facilities
- Install flood lights at Auchengray Primary School games area to increase evening usage

Medium to Long Term

- Commission a feasibility study into setting up a community depot and light industrial space to provide a fuel purchase scheme, grit and fuel store, equipment hire and workshop space
- Explore the potential to develop a permanent community café in existing facilities or new facilities as demand and space allow

Progress Made**Village Hall Improvements**

The community action plan clearly shows the community desire to support local facilities and both to develop and improve existing assets while exploring the need for new facilities in the area.

The Trust specifically gives admin support to Tarbrax Village Hall Association and has also provided assistance during their transition to a single SCIO, as well as supporting them both administratively and financially with local event planning. We also support Woolfords Village Hall paying them a monthly rental to enable WAT IF? to utilise the hall for Trustee meetings.

Auchengray Church Centre are undergoing a major refurbishment and WAT IF? has supported this project through grants. The funds were offered on a flexible basis to enable ACC Trust to lever maximum matching funds for their £500,000 project. The planned works include an internal rebuild, insulation, roof work, stonework, rain-ware, a new heating system and window upgrades/replacements. This is now underway and going very well.

Tarbrax Bowling Club

In October 2018 both planning permission and building warrant were granted for building of a new changing room and hall overlooking the Tarbrax bowling green. In August 2019 these works were completed and now comprise a new large wooden cabin with verandah. These works were supported by WAT IF? including extensive project management support and financial support. A grant application was also submitted to Levenseat Trust and an award was made towards the total cost of erecting the new changing room. The building is now up and running and has been well received by the Bowling Club members.

MUGA Floodlights

With few sporting facilities in the area, there has been great community support for floodlighting the Auchengray Primary School MUGA pitch, which will allow use of the pitch out with of school hours, particularly in the winter. Planning permission was granted for the project, and the project has been 60% funded through grants from Levenseat Trust and the Renewable Energy Fund. These works have now been completed and celebrated with an open day. This project has proved very popular with residents.

Report of the Trustees (Cont.)**Year ended 30 November 2019**Community Pop up café

The community café has now been running for over 2 years, monthly on a Friday and has grown in popularity over time. It is managed by the staff team with a lead trustee also assisting. Through experience we have discovered that it works most efficiently using a combination of paid staff in the kitchen preparing the food and using volunteers for the remainder of the tasks. It also helps to achieve our targets for the Volunteer Impact Funding support. It has been a challenge continuing with the café as it brings no financial gain, but the Trust feels that it is an important resource to assist with reducing social isolation in our rural area.

Theme 5: Our Community ActivitiesShort Term

- Develop a Sports Working Group to review local provision and unmet needs
- Design a programme of sporting activity which can be delivered in existing facilities. Ensure this appeals to different groups including “active seniors”
- Take a phased approach to develop further facilities, indoor and out, based on local demand

Medium Term

- Consult and develop plans with parents to develop a term-time after-school service and a weekly under 12s-club which delivers a range of indoor and outdoor activities
- Refine the school holiday programme to better meet the needs of parents
- Further develop the youth forum to engage more young people and develop a programme of learning and social development
- Continue to build a database of local skills and volunteer opportunities
- Continue to promote the local Timebanking programme

Long Term

- Create a forum for local community groups to come together around this Community Action Plan, review unmet needs of local people and explore how these could be tackled
- Identify further ambition and plans for the future
- Review funding and resourcing opportunities
- Explore how groups could share information and other resources

Progress MadeYouth Project

WAT IF? continued to deliver its popular program of youth activities throughout the year including Easter, Summer and October holiday playschemes available to all primary school children. Parents and Toddlers numbers have grown and due to demand in April 2019 the service was extended to run on both a Tuesday and Thursday morning. The youth project has also funded a year-long program of after school sports activities at Auchengray Primary School, led by South Lanarkshire Leisure as well as some lunchtime activities led by Trust staff. Other youth projects throughout the year included Toddler Walks and Fun Days for kids.

Report of the Trustees (Cont.)**Year ended 30 November 2019****Timebank and Volunteering**

In 2018/2019 a total of 600 hours of volunteer time was recorded by the WAT IF? Timebank, it is estimated however that total volunteer hours are much higher than this number. Timebank exchanges are many and varied from lifts to shopping to helping in the community café. We also run regular Volunteer brunches and training sessions for our volunteers including Pathways training, Emergency first aid and Healthy walks leader training.

Community Engagement/Activities

Throughout the year we have had regular Community Forums and Open Days where we engage with our members and update them on the progress of the CAP. These events are well attended, and we encourage input from our community and all other stakeholders. The trust assists other groups to hold regular community social events as well as organising our own events including the Hoolie in the Hall and Bonfire night as examples of successful events.

Theme 6: Our Enterprise and Housing**Short Term**

- Convene a meeting of local business owners to explore business improvement options, including how businesses could be working with each other
- Create a bank of resources to support local businesses to grow

Medium Term

- Explore the feasibility and options for creating affordable storage and workspace for local businesses and residents
- Review the development potential of existing derelict buildings and options for new small-scale developments. Keep up to date with Community Right to Buy legislation changes
- Consider the need for alternative housing options for older residents, purchase schemes for first-time buyers and creating an affordable rental market. Explore successful models elsewhere

Long Term

- Explore opportunities for local groups and organisations to become more self-sustaining through Community-based enterprise
- Tap into regional and government programmes/networks and changes in legislation in relation to community empowerment and asset ownership to support enterprising third sector organisations to grow.

Progress made**Housing**

The Trust purchased a residential property in Tarbrax in November 2017 with the aim of refurbishing the property to a high standard for affordable rental. After lengthy negotiations a grant was awarded from the Rural Housing Fund for renovating the house and it took two tender processes to receive quotations from contractors; a process which was overseen by the Housing Management Team headed by a lead trustee.

Works commenced on renovating the property in late August 2019 and the works, although advancing well, were still ongoing at the end of the financial year. A property management agency was selected after a tender process and an allocation policy agreed with the board of trustees for when marketing of the house for a new tenant commences.

Report of the Trustees (Cont.)**Year ended 30 November 2019****Community Grant scheme, Awards and Projects 2018/19**2019 Community Grants

Tarbrax Common & Village Hall Trust	Removal of Ceiling Blinds, new battery powered window blinds on side of wall	£2,000.00
West Calder Aeromodellers	Extension of runway	£300.00
Alastair Morrison	Tarbrax hall hire for 6 months to enable Aikido to keep running & free classes for beginners.	£300.00
Tarbrax Community Council	Redirect of Fun Day grant to Hoolie in the Hall	£2,244.80
Total Awarded:		£4,844.80

2019 Driving Lesson

Awards of up to £250. Number of recipients: 11	£2,750.00
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2019 WAT Next? Education Grant

Awards of £200. Number of recipients: 2	£400.00
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2019 WAT Next? Bursary

Feb 2019 – 1 award of £1,000: Chloe Dunlop	£1,000.00
September 2019 – 5 awards of £1,000 Andras Peters, Rachael Edwards, Finn Murray, Marion Clements, Susan Jane Aitken.	£5,000.00

Report of the Trustees (Cont.)**Year ended 30 November 2019**2019 Community Projects and running costs

	Excl Staff Time	Staff Time	Total Inc Staff Time
Core Office Administration	31,943.77	27,054.19	58,997.96
Auchengray Church Centre	25,024.00	151.00	25,175.00
Bowling Club Improvements	22,008.31	1,036.79	23,045.10
Broadband	23,713.89	1,757.04	25,470.93
Community Access Defibs	143.00	141.13	284.13
Community Engagement & Events Inc Warbler	3,949.00	5,054.29	9,003.29
Community Grants	4,844.80	202.62	5,047.42
Driving Lesson Fund	2,750.00	14.02	2,764.02
MUGA Floodlights	27,072.90	760.98	27,833.88
Pathways	935.65	1,044.42	1,980.07
Pop Up Community Café	4,407.17	2,368.28	6,775.45
Roads	0.00	384.27	384.27
Housing - Refurb & Running costs	80,760.93	2,382.85	83,143.78
Housing - Reverse Refurb Accrual in prev. year	(30,000.00)	0.00	(30,000.00)
Seniors Worker	1,721.80	8,749.62	10,471.42
Tarbrax Village Hall Refurb	0.00	528.25	528.25
Taxibus Trial Fares	8,326.99	583.86	8,910.85
Timebank	702.45	4,442.75	5,145.20
TVH Admin	0.00	957.81	957.81
Volunteering Group	275.99	4,536.58	4,812.57
WAT Next Bursary	6,000.00	42.01	6,042.01
WAT Next Education Grant	400.00	14.01	414.01
Youth Projects	4,545.49	20,003.34	24,548.83
Total Costs	219,526.14	82,210.11	301,736.25

Financial review

The Trust's overall financial position at the end of the reporting year showed a decrease in its net asset position from £343,892 at 30 November 2018 to £324,084 at 30 November 2019. Restricted funds will continue to be used for various community projects within the area. The designated funds for the Broadband project had been significantly overstated and the unutilised funds that were not required for the Broadband project were redirected to be used for the Auchengray Church Centre and Tarbrax Bowling Club. The balance remaining in the Designated Funds is to be used for Auchengray Church Centre and the Broadband project. Full details of the Trust's financial position is shown in pages 17 to 23.

WAT IF? relies upon community benefit funds received from windfarm developments in the area and in the year ended 30 November 2019, WAT IF? received Community Benefit payments from Harburnhead, Muirhall, Tormeywheel and Pearie Law. WAT IF? also received funds from other funding sources such as, LEADER to cover the post of the Development Manager, Impact Funding Partners (formerly Voluntary Action Fund) in support of our Timebank and Volunteering project, Levenseat and REF towards the MUGA Floodlights and Scottish Government towards the refurb of a house under the Rural Housing project. We would like to thank all our funders who have so generously supported us during the 2018/19 financial year.

Report of the Trustees (Cont.)**Year ended 30 November 2019****Strategic Review and Future Priorities for 2019/2020**

A Strategic Review was carried out in September 2019 to assist the Board of Trustees in forward planning for the remaining period of the Community Action Plan which runs until 2023. After reviewing the Themes in the CAP and considering the Strategic Review the following priorities were agreed to be explored in the financial year 2019/2020.

Recruitment Priorities

- Appointment of a part time Administrator
- Appointment of a Development Manager
- Review of the Youth Project with appointment(s) as required
- Appointment of a part time Project Officer

Theme 1 – Getting Around

- Review current Taxibus to ensure it meets the needs of the community and targets the charitable aims and objectives of WAT IF?
- Set up a Transport project team to explore the future requirements for the WAT IF? area
- Explore the purchase of an electrical vehicle to consider both regular Taxibus trips and one-off trips for youth and seniors as an example

Theme 2: Our Services

- Continue to monitor the Scottish Government's progress towards R100 and keeping the community informed
- Extend the wireless community broadband project to include the areas to the north west of our community with infrastructure being provided at Blackhill
- To explore funding with grant bodies for the extension of the community broadband project
- Continue to support seniors in the WAT IF? area through the Seniors project
- To explore and consider a community-wide prescription delivery service
- To develop a health and wellbeing project

Theme 3: Our Environment

- Improve and maintain existing local pathway at Falla Woodland
- Explore the development of pathway between Auchengray Primary School and Muirhall Windfarm
- Improve and maintain existing local pathway at Kings Inn Woodland
- Explore lease of land from Forest Enterprise and developing pathway at Heathland
- Work with other local organisations on the development of LoLan Link into West Lothian

Theme 4: Our Facilities

- Continue to work with Tarbrax and Woolfords village halls to improve facilities and ensure ongoing provision of facilities to the community
- Support Auchengray Church Centre through major upgrade works
- To explore and extend the community café to include Saturdays on a regular basis at Tarbrax Village Hall
- To explore working in partnership with Auchengray Church Centre to provide community café facilities after completion of their major upgrade works
- To explore setting up a community depot and light industrial space to provide a grit and fuel store and workshop space, refer to Theme 6 also

Report of the Trustees (Cont.)**Year ended 30 November 2019****Theme 5: Our Community Activities**

- Continue to develop the Youth Project to provide additional activities for children and young people as required
- To build on relationships with the staff and parent council at Auchengray Primary School to assess their needs and explore how the Trust can work in partnership with them
- To assist with local groups as required to ensure that community activities continue to develop within our area e.g. Fun Day
- To develop a local walking group encouraging use of our local paths
- To explore and develop a children's nature trail

Theme 6: Our Enterprise and Housing

- To complete refurbishment works at the house in Tarbrax and let the property as an affordable rental after completion of all regulatory requirements
- Explore the development of further housing including considering options for seniors
- To explore closer collaboration with local businesses to support them as required
- To explore and develop a Small Business grant to encourage entrepreneurial activity within our community
- To explore the feasibility and options for creating affordable storage and workspace for local businesses and residents including a community depot/workshop/fuel store

Structure, Governance and Management**Governance**

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 28 November 2012. The Trust has 52 members, all living in the local area. The Trust is governed by its Constitution, which was ratified on 24th February 2012.

A number of Working Groups implement the Community Action Plan and the Board of Trustees manages the Trust operationally. The Board meets quarterly as a minimum.

Appointment of Trustees

- The minimum number of Trustees is 3, the maximum number is 11, excluding Co-opted Trustees.
- Co-opted Trustees may be non-members and may not outnumber Trustees. Co-opted Trustees are invited onto the Board for their specific skills and experience but may not vote.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

Law applicable to charities in Scotland requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for the year. In preparing these Financial Statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees Report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (January 2015) applicable to charities preparing their accounts in accordance with FRS 102 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Trustees on the and signed on their behalf by

Name: Patricia Mavor

Title: Chairperson

**Independent Examiner's Report to the Trustees on the Unaudited Financial Statements
of Woolfords, Auchengray & Tarbrax Improvement Foundation.**

I report on the accounts for the year ended 30 November 2019 as set out on pages 17 to 23.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES 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 (the Act) 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 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 Regulations 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 in the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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

1. Which give 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.

.....
Paul Brien CA

MRA Business Services Limited
Chartered Accountants
2 & 6 Wellgatehead
Lanark, ML11 9AA

.....
Date

Statement of Financial Activities

Year Ended 30 November 2019

	Notes	Unrestricted General	Restricted	Restricted Designated	Restricted Capital Expendable	Total 2019	Total 2018
		Funds	Funds	Funds	Funds	Funds	Funds
<i>Income and endowments from:</i>							
Donations and legacies	2	119,224	44,832			164,056	142,852
Charitable activities	3	5,857	110,815			116,672	27,646
Investments	4	1,200				1,200	561
Total Income		126,281	155,647	0	0	281,928	171,059
<i>Expenditure:</i>							
Charitable Activities	5	100,215	127,829	73,692	0	301,736	171,676
Total Expenditure		100,215	127,829	73,692	0	301,736	171,676
Net Income / (Expenditure) before transfers		26,066	27,818	(73,692)	0	(19,808)	(617)
Transfers between funds						0	0
Net Movement in Funds		26,066	27,818	(73,692)	0	(19,808)	(617)
<i>Reconciliation of Funds:</i>							
Total Funds Brought Forward		95,313	34,547	124,032	90,000	343,892	344,509
Total Funds Carried Forward	11	121,379	62,365	50,340	90,000	324,084	343,892

The statement of financial activities includes all gains and losses recognised in year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 19 to 23 form an integral part of these financial statements

Balance Sheet**At 30 November 2019**

	Notes	2019	2018
		£	£
Fixed Assets:			
Tangible Fixed Assets	8	90,673	93,318
Current Assets:			
Debtors	9	26,431	10,763
Cash at bank and in hand		217,405	275,784
		243,836	286,547
Liabilities:			
Creditors: Amount falling due within one year	10	(10,425)	(35,650)
Net Current Assets		233,411	250,897
Total Net Assets		<u>324,084</u>	<u>344,215</u>
The Funds of the Charity :			
Unrestricted Funds		121,379	126,127
Restricted General Funds		62,365	3,382
Restricted Capital Funds		90,000	90,000
Designated Funds		50,340	125,000
Total Charity funds	11	<u>324,084</u>	<u>344,509</u>

The Financial Statements were approved by the Trustees on and signed on its behalf by

Name: Patricia Mavor

Title: Chairperson

Date:

The notes on pages 19 to 23 form an integral part of these financial statements

Notes to the Financial Statements**Year Ended 30 November 2019****1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of Accounting

The Financial Statements are prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) that applies the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "Financial Reporting Standard applicable in the UK and Republic of Ireland". The Trustees are of the view that the immediate future of the Charity is secured and on this basis, the assessment of the Trustees is that the company remains a going concern.

1.2 Cashflow

The charity has taken advantage of the exemption from the requirement to produce a cashflow statement in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.3 Fund Accounting

Unrestricted funds are available at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Note 9 in the statements refer.

1.4 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

1.5 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

1.6 Tangible Fixed Assets and Depreciation

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

Land & Property	-0%
Fixtures & Fittings	- 25% straight line
Computer Equipment	- 33% straight line

Notes to the Financial Statements (Cont.)

Year Ended 30 November 2019

2. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Harburnhead	11,208	44,832	56,040	40,728
Muirhall Windfarm	51,230		51,230	51,230
Muirhall South	30,000		30,000	30,000
Pearie Law	16,314		16,314	10,894
Tormywheel	10,472		10,472	10,000
Donations Received			0	0
	119,224	44,832	164,056	142,852

3. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
LEADER		10,904	10,904	15,942
Levenseat		19,940	19,940	0
REF		8,000	8,000	0
Scottish Government - Rural Housing		65,425	65,425	0
Volunteer Action Fund		6,546	6,546	4,798
Small Grants	950		950	0
Miscellaneous Income	265		265	2,442
Generated Income	4,642		4,642	4,464
	5,857	110,815	116,672	27,646

4. Income from investments

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Interest on Savings	1,200		1,200	561
	1,200		1,200	561

Notes to the Financial Statements (Cont.)

Year Ended 30 November 2019

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2019 £	Total 2018 £
Community Grants & Donations		13,995		13,995	8,651
Community Events		3,324		3,324	3,538
Community Projects	6,541	72,357	70,403	149,301	29,613
Transport for Projects	1,890			1,890	2,050
Advertising & Marketing	183	538		721	5,587
Salaries & Wages	64,398	21,547	2,945	88,890	84,038
Travel & Subsistence	851	218	49	1,118	1,565
Staff Training	1,274	396	200	1,870	1,295
Recruitment & PVG's	77			77	36
Staff Uniforms	87			87	0
Trustee & Volunteer Training & Conferences		434		434	229
Insurances	1,314			1,314	1,209
Office Rent & Services	5,800			5,800	4,200
Hall Hire	818	1,065	50	1,933	2,578
Property Repairs & Maintenance	136			136	456
Catering & Cleaning	318	2,380	21	2,719	1,332
Stationery & Postage	2,449	140		2,589	2,524
Phone, Broadband & Mobiles	2,095			2,095	1,897
Computers & IT	2,784			2,784	638
Office Equipment & Furniture	594			594	0
Subscriptions & Licences	687	120		807	579
Research & Development	199		24	223	618
AGM & Sundry	32			32	76
Legal & Professional Fees	1,411	9,535		10,946	3,165
Consultancy Fees	554	1,780		2,334	8,793
Accountancy & Audit Fees	110			110	524
Bookkeeping & Payroll	3,157			3,157	4,118
Bank Charges	134			134	65
Depreciation	2,322			2,322	2,302
	100,215	127,829	73,692	301,736	171,676

6. Trustee Remuneration and benefits

There were no trustees' remuneration for this or the previous year.

Notes to the Financial Statements (Cont.)

Year Ended 30 November 2019

7. Staff costs and numbers

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2019 £	Total 2018 £
Staff Salaries	55,434	20,218	2,747	78,399	79,457
Employer NI	1,069	723	119	1,911	2,348
Employer Pensions	1,215	606	79	1,900	2,233
Staff Redundancy & Settlement	6,680	0	0	6,680	0
	64,398	21,547	2,945	88,890	84,038

No employees received emoluments of more than £60,000 (2018: None)

Number of employees

The average number of employees during the year was 6 (2018 – 5)

8. Tangible fixed assets

	Land & Property £	Computer Equipment £	Fittings & Equipment £	Total £
Cost				
As at 1 December 2018	90,000	4,477	3,932	98,409
Additions				0
Disposal				0
As at 30 November 2019	90,000	4,477	3,932	98,409
Depreciation				
As at 1 December 2018		2,465	2,949	5,414
Charge for the year		1,339	983	2,322
As at 30 November 2019	0	3,804	3,932	7,736
Net Book Value				
At 30 November 2019	90,000	673	0	90,673
At 30 November 2018	90,000	1,352	1,966	93,318

Notes to the Financial Statements (Cont.)

Year Ended 30 November 2019

9. Debtors

	2019	2018
	£	£
Trade Debtors	0	0
Prepayments	1,031	1,314
Accrued Income	25,400	9,449
	26,431	10,763

10. Creditors: amount falling due within one year

	2019	2018
	£	£
Trade Creditors	0	0
Social Security & Other Taxes	0	1,575
Pension Control	244	338
Accrued Expenses	9,351	32,527
Deferred Income	830	1,210
	10,425	35,650

11. Movement in funds

	As at 01/12/18	Income	Expenses	Transfer between funds	As at 30/11/19
	£	£	£		£
Unrestricted Funds	95,313	126,281	(100,215)		121,379
Restricted Funds	34,547	155,647	(127,829)		62,365
Restricted Capital Funds					
Expendable	90,000				90,000
Restricted Designated Funds	124,032		(73,692)		50,340
Total Funds	343,892	281,928	(301,736)	0	324,084

*The Restricted funds represents monies received from Harburnhead Windfarm to be used for the continued development of local community projects as per the Trustees Report.

**The Restricted Capital funds represents investment in property under the Rural Housing Project.

***The Designated funds represented the anticipated expenditure of the new Broadband project, however as this was significantly overstated the funds were redirected to other community projects.

The balance remaining is to be used for the balance of the Broadband and Auchengray Church Centre costs.