

AIRD COMMUNITY TRUST (ACT)

AIRD COMMUNITY TRUST (ACT)

Formerly: KIRKHILL COMMUNITY CENTRE

**Report of the Trustees and the Accounts
for the year ended 31 August 2020**

Registered Address

c/o Secretary
Lean-Na-Creige
Lentran
Inverness
IV3 8RL

Registered Charity number

SC012797

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Trustees' Report and Accounts for year ended to 31 August 2020

The Trustees have pleasure in presenting their report together with the financial statements and the Independent Examiner's report for the year from 1 September 2019 to 31 August 2020.

Following community consultations and obtaining the necessary Scottish Charity Regulator (OSCR) approvals, the activities of Charity SC029389 *Kirkhill & Bunchrew Community Trust* (KBCT) were transferred to Charity SC012797 *Kirkhill Community Centre* (KCC) on 31 August 2020.

Charity SC029389 *Kirkhill & Bunchrew Community Trust* is now closed with OSCR.

Charity SC012797 *Kirkhill Community Centre* is now named **Aird Community Trust (ACT)**

Recruitment and appointment of Trustees

Trustees were elected at an annual general meeting which was held in February 2020. A number of Trustees were also co-opted as Trustees by the Board on 1 September 2020 being the first meeting of ACT.

KCC Trustees

Erik Lundberg (Chair)	Christine Ford (Vice Chair)
Brenda Dunthorne (Treasurer)	Elizabeth Robertson
Anne Prentice	Margaret Bryant (resigned 24/10/20)
Kay Horne (9/3/20)	George Hogg (9/3/20)
Donald Shiach (1/9/20 – Secretary)	Ged Church (1/9/20)
Heather Mackenzie (1/9/20)	Mary Andrews (1/9/20)
Anita Duff (1/9/20)	Alice Striven (1/9/20)
Steven Gregg (1/9/20; resigned 24/10/20)	

Governing document – Charity SC012797

KCC is a charitable incorporated organisation and the purposes and administration arrangements are set out in its constitution.

KBCT (charity no. SC029389) was also a charitable incorporated organisation with its purposes and administration arrangements were set out in its constitution. To successfully achieve the transfer of KBCT activities from 31 August 2020, a full review of both Charities' governing documents was undertaken. A new governing document was presented and approved by both the Trustees of KCC and KBCT with final approval obtained from OSCR.

CHARITABLE PURPOSES

The KCC purposes as set out in the SCIO constitution, were:

1. To improve the conditions of life of the residents of Kirkhill and Bunchrew Community Council area and including Cabrich and Clunes by providing and maintaining facilities, services and activities for recreation and to advance:
2. Community spirit, citizenship and community development
3. Health
4. Education
5. Arts, heritage and culture
6. Public participation in sport
7. Environmental protection and improvement

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The above Charitable purposes were superseded on 31 August 2020 by the new approved Aird Community Trust constitution. The ACT purposes as set out in the SCIO constitution are:

The Trust's purposes are to improve the conditions of life of the residents of Kirkhill and Bunchrew Community Council area, Cabrich and Clunes (hereinafter called "the Area") by providing for:

1. The prevention or relief of poverty;
2. The advancement of education;
3. The advancement of health;
4. The advancement of citizenship or community development;
5. The advancement of the arts, heritage, culture or science;
6. The advancement of public participation in sport;
7. The provision of recreational facilities, or the organisation of recreational activities;
8. The advancement of environmental protection or improvement;
9. The relief of those in need.

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ACTIVITIES AND ACHIEVEMENTS

Kirkhill Community Centre (KCC)

The charity provides a high standard of facilities for the community. It manages and maintains the community centre building, a multi games sports area (MUGA) and grass pitch. The community centre is extremely well used by a range of organisations including Kirkhill Beaver and Cub Group, Kirkhill SWRI, and Kirkhill Bowling Club.

Activities range from sports such as archery, football and shinty to youth clubs and social dance. It is also an important venue for community engagement, consultation events and a Food and Craft Fair. The former changing room area is now the Scout Hut for **7th Inverness Scout Group**. Social activities continue to be popular with regular parties and occasionally weddings.

COVID-19 Impact and Response

The impact of COVID-19 on the running of the Kirkhill Community Centre was rapid resulting in all confirmed bookings cancelled from mid-March until initially May and then eventually through to September. This had a major impact into the income for the Trust, we were however fortunate that the Scottish Government extended their “Small Business Grant” scheme to cover charities, KCC therefore benefited from a grant of £25,000.

KCC Trustees were very keen to provide a community response during the COVID-19 pandemic, the first and immediate issue faced by some of the Kirkhill village community was the lack of retail within the village. The Trustees quickly agreed to establish a Community Cupboard initially within the kitchen and foyer area of the building. Whilst applying for a number of funds to help run a Community Cupboard we initially started by getting donations of essential items from the community and local businesses.

Towards the end of March’20, the Scottish Government provided funding for “Community COVID-19 Response” administered by HIE. The Trustees agreed to become a “hub” to administer and distribute the SG/HIE funds to the wider community including Beauly, Kiltarlity and up to Aigas for suitable local projects providing community support. The final report to HIE on the use of the funds and the success of the project was submitted in November 2020. final sign-off was provided in late January 2021

Extract of the Final Project Report to HIE:

The Community Cupboard and area Hub project was a massive success in the villages of Kirkhill and Beauly. Co-ordinated by the Kirkhill Community Centre Trustees we facilitated:

- The creation and running of a Community Cupboard for the duration of the lockdown and then extended to the end of September. This was a hugely welcomed approach for families as well as the older population of Kirkhill. As a village Kirkhill has no retail outlets so even getting a pint of milk meant a 6 mile round-journey, during the lockdown there was a big “stay at home” message so 6 miles on public transport for vulnerable households was avoided by the Cupboard. The Cupboard also provided a focal point for additional community “kindness” activities, and a friendly face for those struggling with isolation during this time;
- Having signed up for a weekly TESCO FareShare allocation we avoided foodwaste going to landfill by distribution via the Cupboard and then to hens/pigs when no longer fit for human consumption. The SafeShare app stated that KCC received 39 collections totalling 2,070kgs of food equivalent to 4,924 meals resulting in a saving of 6,622kg co2;
- The Cupboard also directly supported a number of individuals and families who were financially vulnerable by providing weekly food parcels;

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- Beaully Community Council established a Foodbank for their community, this is now a permanent arrangement in the Phipps Hall car park;
- Beaully Cares provided shopping and food deliveries to a number of the older population in and around Beaully/Kirkhill/Kiltarlity during lockdown many of which were in rural locations;
- Bulk-buy and provision of hand sanitiser stations (purchased from local distilleries) in various community locations in Kirkhill and Beaully – these were provided right at the start of lockdown following the “panic buying” when shops had no supplies of hand sanitiser;
- Contrast Care, a local care provider, received 5 iPads (which remain in the ownership of KCC) for use with their clients. The carers were able to facilitate Zoom chats between clients and their loved-ones, particularly during the lockdown. These remain in use and are also being used by clients for video medical consultations, with the assistance of the carer.

KCC operated as a hub for distributing funds and collection evidence of spend for these projects on behalf of HIE. The project overall was a major benefit to our local community. Community members commented on how they felt there was support being provided by the public sector/Government during what was a harsh and confusing time for a lot of people.

School-aged children enjoyed coming to the Cupboard on dress-up Friday, this was a welcome change after weeks of school closure; individuals were encouraged to “decorate a square” for the now permanent Rainbow of Hope adorning the KCC hall wall. This task was a welcome distraction from isolation particularly during the lockdown and provided a talking point now that the Rainbow is on the wall – this raised over £500 for Kirkhill Community Centre and was part of one of our S5 pupils silver Duke of Edinburgh award.

Some of our older generation who struggled with the concept and loneliness of the lockdown had someone to have a “wee chat” at the Community Cupboard whilst picking up some basic supplies, the lack of a retail outlet in Kirkhill was very evident particularly during lockdown. The Community Cupboard not only supported the village in terms of providing an outlet for basics to avoid journeys but there was a noticeable community spirit and caring which has shown a legacy for some vulnerable households.

The project also meant that a valuable community building was able to provide a vital role within the community during some very difficult days and months for some people, had the project funding not been available the Community Centre would have been locked and unused for 5-6 months, which in itself would have added to the general gloom resulting for the COVID-19 situation.

Beaully has also benefitted from the HIE Hub initiative and there is now a lasting legacy of an established Foodbank for those in need within the Community.

Although 2019/20 started as a normal year it developed into a very unique one which demonstrated the benefit to our community of having Kirkhill Community Centre at its core.

Kirkhill & Bunchrew Community Trust Annual Report

The Annual Report for Kirkhill & Bunchrew Community Trust (KBCT) to 31 August 20 does not require to be formally submitted to OSCR as the Charity no longer exists. The ACT Trustees agreed that it was appropriate for the final KBCT part-year report to 31 August should be included within the Annual Report of ACT to ensure transparency and an historic record of the financial position and 2019/20 activities of KBCT. This is attached as appendix 1.

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Financial review

Total receipts for the year were £76,781 (2019: £19,956). The main income is generated from the hire totalling £18,747 (2019: £10,897). Although our hire activities were cancelled from March 2020 onwards, the use of the KCC for the Community Cupboard provided hire income for the duration of the cupboard to end of September.

Fundraising events and donations generated £4,718 with expenses of £183, mainly being 100 Club Prizes. The main fund-raising events were the 100 Club, Race night and on-line quiz events organised during lockdown as the annual Gala events could not happen in 2020.

KCC continued to receive FIT payments for excess electricity generated by our PV panels, in addition KCC received an insurance claims and other contributions towards the replacement of a damaged cooker.

Total operating costs, including cleaning, repairs/maintenance and professional fees, for the year were £32,686 (2019: £16,749). The increase in 2020 being for additional cleaning and essential maintenance of fire doors and external safety measures in the grounds.

KCC was eligible as a Charity to receive the Scottish Government Small Business Grant of £25,000. This grant is provided for on-going running costs and maintenance of KCC. This sum contributed significantly towards the increased positive cashflow for KCC of £32,686. This sum will become a Restricted Fund within ACT to be managed by the KCC Management Group for the continued upkeep of the Kirkhill Community Centre facilities which will require significant future investment in some major components, e.g. the roof on the next 5-10 years.

As detailed in the Trustees report, KCC acted as a Community Hub for Scottish Government Funding of £25,000 for the COVID-19 Response. As at 31 August there was a small balance of £2,724 to spend, HIE approved the extension of the Community Cupboard to the end of September by which time all funding was spent. HIE signed off the Final Report in late January 2021.

KBCT Funds Transferred

As detailed in the Trustees' report, the merger of KCC and KBCT took place on 31 August 2020. This resulted in the funds of KBCT being transferred to KCC as part of the formulations of ACT. The funds transferred were:

Unrestricted Funds	£4,385
Designated Funds	
Woodland Group	£200
Hub/Café Group	£5,104
Restricted Funds	
Christmas Lights Group	£2,935
Footpaths Group	£13,116
	£25,740

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Trustee Remuneration and expenses

The Trustees did not receive any remuneration or expenses during the year.

Reserves Policy

The Trustees of Kirkhill Community Centre have identified the need for the following reserves. The policy is reviewed annually at the end of the financial year.

General reserves

The trustees believe that around six months of annual expenditure, including routine maintenance and replacement of equipment, is an appropriate level of reserves in order to cover timing differences between receipts and payments and to allow for any unexpected items of expenditure or reduction of income. This reserve is held at £6,000.

Repairs and maintenance reserve

Following three years of investment in backlog repairs and maintenance of the building Trustees have agreed that no separate reserve is currently required as all items of repair and maintenance of the building, car park and MUGA are being fully address on an ongoing basis. There are no proposals being considered of a capital nature.

Approved by the trustees and signed on their behalf by:



George Hogg

Chairperson

Date: 20/04/2021

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Independent Examiners Report to the Trustees of Aird Community Trust

I report on the financial statements of the charity for the year ended 31 August 2020 which are set out on pages 8, 9 and 10.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with 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) 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 the Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Group 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 connection with 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 the Regulations, and
 - to prepare accounts which accord with the accounting records and comply with the Regulation 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.

Name: Sarah Weir

Relevant professional qualification/professional body:
Chartered Institute of Management Accountants

Address: Tannich, Wester Lovat, Beauly



Signature:

Date: 14/04/2021

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STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 AUGUST 2020

	Designated funds	Restricted funds	Total 2020	Total 2019
Receipts				
Voluntary Receipts				
Donations		1,377	1,377	500
Grants		50,000	50,000	1,000
Fund raising		3,431	3,431	5,663
FIT payments	1,042		1,042	1,897
Other Income	2,184		2,184	
	<u>3,226</u>	<u>54,808</u>	<u>58,034</u>	<u>9,060</u>
Receipts from charitable activities				
Community centre	17,677		17,677	10,805
MUGA	1,070		1,070	91
	<u>18,747</u>		<u>18,747</u>	<u>10,896</u>
TOTAL RECEIPTS	21,973	54,808	76,781	19,956
Payments				
Cost of fund raising		183	183	1,399
Cost of charitable activities	8,401	22,276	30,677	9,994
Renewals, Repairs & Maintenance	10,298		10,298	6,756
TOTAL PAYMENTS	18,699	22,459	43,046	18,149
Surplus/(Deficit) for year	<u>3,275</u>	<u>32,348</u>	<u>35,622</u>	<u>1,807</u>

STATEMENT OF BALANCES AS AT 31 AUGUST 2020

Movement in Funds Reconciliations

Opening Cash at bank	9,596
Surplus/(Deficit) in Year	<u>35,622</u>
	45,218
KBCT Funds transferred	<u>25,740</u>
Closing Cash at Bank	<u>70,958</u>

Other Assets

Land (valued at cost) Purchase 1979	2,500
Community Centre (re-instatement 2013)	917,500
Multi-Use games area (valued at cost)	<u>84,060</u>
	<u>1,004,060</u>

The notes on pages 9 and 10 form an integral part of these accounts

Approved by the trustees and signed on their behalf by:



Chairperson

Date 20/04/2021

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NOTES TO THE FINANCIAL STATEMENTS

1. Basis of Accounting

These accounts have been prepared on a receipts and payment basis in accordance with the Charities and Trustees Investment (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be use at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain designated funds for the day to day running of the Groups. Restricted funds may only be used for specific purposes, restrictions arise when specified by the donor or when funds are raised/granted for specific purposes.

3. Related party transactions – None

4. KCC Donations received – £1,377

Community Cupboard/Rainbow - £1,177
Misc - £200

5. KCC Grants received - £50,000

COVID-19 Response Grant £25,000
KCC Small Business Grant £25,000

6. KCC Fundraising receipts - £ 3,431

November Craft Fair £577
Gala Events (Race night; Fashion Show) £858
Virtual Quiz £690
100 Club £1,306

7. Cost of KCC fundraising - £183

100 Club £169
Craft Fair £14

8. Cost of KCC Charitable activities

	Total 2020	Total 2019
Administration	427	180
Insurance, Licences etc	1,386	1,437
Cleaning Services and materials	3,145	4,096
Electricity & Gas	3,443	4,281
Community Cupboard	10,344	0
COVID-19 Response Initiatives	11,932	0
TOTAL	30,677	9,994

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9. KCC Renewals, Repairs and Maintenance

	Total 2020	Total 2019
Professional Fees	143	3,660
Replacement Equipment	1,690	219
Fire Protection / Safety	1,183	207
Painting	325	730
Car Park Repairs & Gritting	2,498	480
Grounds / MUGA	1,140	1,105
Electrical & Plumbing	2,118	108
Internal Repairs	1,202	247
TOTAL	10,299	6,756

10. Fund Movement in year to 31 August 2020

	Opening Funds 1/9/19	Movement In Year	Transferred Funds	Total Funds 31/8/20
Aird Community Trust			4,385	4,385
Woodland Group			200	200
Hub/Café Group			5,104	5,104
Christmas Lights Group			2,935	2,935
Pathways Group			13,116	13,116
Kirkhill CC Mgt Group	9,596	35,622		45,218
TOTAL	9,596	35,622	25,740	70,958

11. Funds Categorisation as at 31 August 2020

	Opening Funds 1/9/19	Movement in Year	Transferred Funds	Closing Funds 31/8/20
UNRESTRICTED				
Aird Community Trust			4,385	4,385
DESIGNATED				
Woodland Group			200	200
Hub/Café Group			5,104	5,104
KCC Group	7,788	3,275		11,063
RESTRICTED				
Christmas Lights Group			2,935	2,935
Pathways Group			13,116	13,116
Kirkhill CC Group (Donations & Grants)	1,807	32,348		34,155
TOTAL	9,596	35,622	25,740	70,958