

APPENDIX 1

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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	01	09	2019	To	31	10	2020

Reference and administration details

Charity name
Other names charity is known by

Rosemarkie and Fortrose Trust (SCIO)

Registered charity number

SC049686

Charity's principal address

Groam House Museum

High Street

Rosemarkie

Postcode IV10 8UF

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	Allan D Maclean	Chair		
2	Stephen Hogben	Treasurer		
3	Barbara Cohen	Secretary		
4	Stephen Murby-Wright			
5				
6				
7				
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12				
13				
14				
15				

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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

Structure, governance and management

Type of governing document

This report covers the 13-month, period from 1 September 2019 to 31 October 2020.

Trustee recruitment and appointment

All of the association's Trustees are appointed or reappointed by the members at our Annual General Meeting which is held in each year or at an Extraordinary General Meeting if required.

Objectives and activities

Charitable purposes

The advancement of citizenship or community development,

The advancement of the arts, heritage, culture or science,

The provision of recreational facilities, 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

Working with the community to engage in activities in support of the general benefit of residents and visitors – initially in rallying people together to take ownership and responsibility for the local public toilets

Working with local artists to develop a programme of activity designed to create works of art reflecting the local culture and heritage, and involving local people and groups in the design and creation of these works

Taking over responsibility for the local public toilets in the first instance, and renovating them to offer better facilities for locals and visitors alike

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Achievements and performance

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

Succeeded in establishing the Trust, supported by local people and organisations.

Entered into lease agreement with The Highland Council to take responsibility for running the local public toilets in Fortrose and Rosemarkie

Operated the public toilets throughout the period

Approached local artists to plan out a project for the design and execution of local art works reflecting the heritage and culture of the area, and involving local people in the creation of the works

Increased involvement of local people in the running of local facilities

Financial review

Brief statement of the charity's policy on reserves

The trustees seek to maintain a reserve fund equivalent to at least 6 months trading activity.

Details of any deficit

None

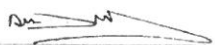
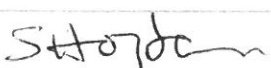
Donated facilities and services (if any)

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Other optional information

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

Signed on behalf of the charity's trustees

Signature(s)			
Full name(s)	Allan Douglas Maclean	Stephen Hogben	
Position (e.g. Chair)	Trustee	Treasurer	
Date	6/5/21	06/05/2021	

Rosemarkie and Fortrose Trust

Trustees' report 2019/2020

A solid first year, despite the Covid pandemic

Rosemarkie and Fortrose Trust was established in 2019 following public consultation. It had the immediate priority of saving the local public toilets from closure, but also a wider remit to engage local people in the development of the local community, taking account of the heritage and culture of the area.

The Trust was greatly assisted by The Highland Council (THC) both in terms of general support and importantly in providing funding to cover the start-up costs and to channel funds to us for a collaborative community project to develop artwork depicting something of the local history and heritage. General support was also provided by the Fortrose and Rosemarkie Community Council and Groam House Museum. Continuing support from THC also ensured that the Trust received regular income in the form of the Council's Comfort Scheme, payable to providers of public convenience services in the Highlands. Later, the local Black Isle councillors supported the Trust in applying for funding from the Scottish Government's Town Centre Fund. The bid was successful and provided funding for carrying out important renovations to the toilet facilities. Finally and by no means least, the Trust benefitted greatly from the help and support offered by Shona Street of Ross-Shire Voluntary Action, who guided us through the process of setting up the organisation, achieving charitable status, and helping us through the challenges of running a voluntary organisation.

Unfortunately, the Covid-19 pandemic, and the restrictions imposed by government to stem its spread severely impacted the Trust's plans for renovating the toilets and undertaking projects within the community. While some work was completed in late 2019/early 2020 to renovate the accessible toilet at Fortrose and to replace the lighting system at the Rosemarkie toilets, the main part of the renovation work could not be started while the restrictions were in place. They are now planned to be started in early 2021.

Despite the Covid-19 restrictions, we succeeded in keeping the toilets open throughout the year, ensuring that additional cleaning, supplies of hand sanitiser and advice about the safe use of the toilets were provided. The footfall during the year was very much lower than normal, but users still donated over £1,500 in the year, through the donations boxes fitted in the toilets.

Various local people have volunteered to help with the running of the toilets, painting, decoration, routine maintenance, etc. but the Covid-19 restrictions have prevented us from taking up these offers in the current year. We have, however, benefitted from the work of our paid cleaner, Hugh, who has not only serviced the toilets in all weathers and conditions, but also undertaken minor repairs and maintenance as necessary.

The Board of Trustees comprised three members initially – Doug Maclean, Barbara Cohen and Steve Hogben – and a further Trustee, Stephen Murby-Wright, was co-opted soon after. Other local people have expressed interest in joining the Board and their nominations will be considered at the 2021 AGM.

Electricity has been an important issue for the Trust at both the Fortrose and Rosemarkie sites – at Fortrose because there is no supply, and at Rosemarkie because the supply meter has been broken since 2019 and awaits replacement.

In Fortrose, there was a connection to the street lighting system, to provide lighting around the exterior of the toilets and inside. On handover to the Trust, THC disconnected the toilets from the street lighting, as it would not have been within the terms of the supply contract to pass on the supply to a third party. This left the toilets with no electrical supply, and a quote from Scottish and Southern Energy for around £8,500 for a new supply connection.

In Rosemarkie, the broken meter meant that the Trust was unable to provide a meter reading at the time of handover of the toilets, and no meter readings since. This has meant that the electricity supplier, EDF Energy, had no basis for assessing the Trust's electricity usage. As the Trust has replaced the entire lighting system with low-wattage LED units and has introduced efficiency measures for the water and space heating provision, it is expected that the electricity usage is considerably lower than when the toilets were being operated by THC directly. In due course, EDF is expected to install a new meter, and has agreed that it will monitor the usage over a period of months in order to assess the back payment due.

These various difficulties aside, the Trust looks forward to 2020/21 to complete its renovation of the toilets, and be free of the Covid-19 restrictions to be able to engage with local residents to further the objectives of the Trust. Mention was made above to the provision of funding to support an artwork project in the area. The funding was provided to the council by a local developer, and the council in turn passed it on to the Trust to enable it to undertake a project to organise a community-run venture to create and display one or more artworks in Fortrose and Rosemarkie. The project is similar in many respects to other artwork projects which have been undertaken in the area, and we look forward to being able to initiate it in the current year.

Longer term, the Trust aims to identify and support a range of community-run projects, engaging local people and generating value for the area; for the toilets, we aim to establish a sustainable way of working to ensure the long term future of the facilities in the area.

Prepared by A D Maclean, Chair, on behalf of the Board of Trustees
20 January 2021



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	9	2019		31	10	2020

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,577				1,577	-
Legacies					-	-
Grants	9,100	13,843			22,943	-
Receipts from fundraising activities	25				25	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Payment received from Samaritans					-	-
Gross receipts from other charitable activities					-	-
A1 Sub total	10,702	13,843	-	-	24,545	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	10,702	13,843	-	-	24,545	-
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	8,984	1,843			10,827	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
A3 Sub total	8,984	1,843	-	-	10,827	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	8,984	1,843	-	-	10,827	-
Net receipts / (payments)	1,717	12,000	-	-	13,718	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	1,717	12,000	-	-	13,718	-

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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Number of trustees

£

C4b Trustee expenses - details

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Rosemarkie and Fortrose Trust (SCIO)

SC049686

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donations	1,577				1,577	
Subscriptions	25				25	
Refunds					-	
Fundraising					-	
Gift aid					-	
Total	1,602	-	-	-	1,602	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council Comfort Scheme	3,600		3,600	
Highland Council Ward Discretionary Fund	2,500		2,500	
Highland Council: Parklands Development	3,000	12,000	15,000	
Highland Council: Town Centre Fund		1,843	1,843	
Total	9,100	13,843	22,943	

3 Gross receipts from other charitable activities

[illegible]

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Electricity/water/drainage	251				251	
Cleaning	4,575				4,575	
Hygiene contract	144				144	
Cleaning materials/supplies	458				458	
Insurance	582				582	
Miscellaneous	222				222	
Equipment	235				235	
Improvement works	2,517	1,843			4,360	
					-	
					-	
					-	
					-	
					-	
Total	8,984	1,843	-	-	10,827	

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Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts								v2	
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages		Rosemarkie and Fortrose Trust (SCIO)									
		SC049686									
		Period start date Day Month Year 01 09 19				to		Period end date Day Month Year 31 10 20			
		8 to 11								(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) 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 state, on the basis of my examination as required under section 44(1) (c) of the Act, 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 whether the accounts present a 'true and fair view'.									
Independent examiner's statement		In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] - which gives me reasonable cause to believe that in any material respect the requirements: - proper accounting records are kept 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.									
Signed: Name: Relevant professional qualification(s) or body Address:		Colin Gray B.Com CA Frame Kennedy Metropolitan House 31-33 High Street Inverness IV1 1HT									
		Date: 25.06.21									

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose