

APPENDIX 1

OSCr

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	11	2021	To	31	10	2022

Reference and administration details

Charity name

Rosemarkie and Fortrose Trust (SCIO)

Other names charity is known by

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	Barbara Cohen	Treasurer		
3	Sarah Atkin	Secretary		
4	Roderick Beasley		Appointed: December 2022	
5	Marlyn Foster		Appointed: December 2022	
6	Stewart Lambie		Appointed: December 2022	
7	Lucy Vaughan		Appointed: December 2022	
8				
9				
10				
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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
Helen Robinson	01/11/2021 – 16/08/2022
Paul Pritchard	01/11/2021 – 22/08/2022

Structure, governance and management

Type of governing document

This report covers the 12-month, period from 01 November 2021 to 31 October 2022.

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 March 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 or 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

Rosemarkie and Fortrose Trust was established by the trustees of Groam House Museum in 2019 as a charitable trust whose objectives were to identify projects of benefit to the communities of Rosemarkie and Fortrose and to seek out funding to resource them. The first major project, and indeed the key driver behind the creation of the trust, was the proposal by The Highland Council to close the public toilets in both Rosemarkie and Fortrose. None of the local voluntary groups showed interest in taking action, so it fell to volunteers from Groam House Museum, supported by the Fortrose and Rosemarkie Community Council, to create the Trust, following two public meetings.

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Achievements and performance

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

At last year's AGM we reported on the progress made in obtaining funding for the refurbishment of the toilets, and the progress made despite severe difficulties arising from the effects of the Covid pandemic. Much later than planned, the refurbishment was finally completed in December 2021, with the Fortrose toilet having benefited from a complete new roof, and the installation of an electric supply which now enabled the provision of hot water and frost protection.

The majority of the year was therefore concerned mainly with the day-to-day operation of the toilets, greatly assisted by our cleaner George Mackenzie, who does a great job in keeping the toilets clean in all weathers.

This has enabled the Board of Trustees to start to focus on potential new projects, since as a charity, our focus is on identifying and tackling projects of real benefit to the local community.

During the year, both Doug Maclean and Barbara Cohen indicated their intention to stand down when other candidates could be found to take over. They will be standing down at the 2021/22 AGM, following the co-option in December 2022 of four new Board members Roderick Beasley, Marlyn Foster, Stewart Lambie and Lucy Vaughan.

The Trustees throughout the 2021/22 year were Doug Maclean (Chair), Barbara Cohen (Treasurer), Sarah Atkin (Secretary). Helen Robinson and Paul Pritchard resigned as Trustees in August 2022.

Finally, the long-running saga of the broken electricity meter in the Rosemarkie toilets was finally resolved in October 2022, when EDF finally replaced the faulty meter. After a few weeks of monitoring our usage of electricity, EDF agreed to reduce our outstanding bill (based on estimates) from £8895 to £1799, which the board of Trustees agreed to pay.

The equally long saga of our water supply continues – we applied for charitable status to reduce our water charges, which apparently couldn't be processed because of Covid, and our charges were put on hold – which they continue to be to the present day.

Again, we have been greatly appreciative of the generosity of our local residents and users of the facilities, who contribute to the donation boxes. Even so, the combination of these donations, and the Council's payments under the Comfort Scheme, do not quite cover our operating costs so we continue to run at a slight deficit. We plan to approach local businesses to seek support from those which benefit from the toilet facility being available and encouraging people to stop in the village.

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

Donated facilities and services (if any)

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Other optional information

Summary of the main activities in relation to these objects continued

With the completion of the Trust's first project, attention now turns to what other projects of benefit to the community can be addressed. Already, we have received funding to support an artwork project in the villages, and we will be engaging with the communities of Rosemarkie and Fortrose to identify other potential initiatives.

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

Signed on behalf of the charity’s trustees

Signature(s)			
Full name(s)			
Position (e.g. Chair)			
Date			

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2021		31	10	2022

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	3,858				3,858	7,458
Legacies					-	-
Grants	4,800	29,708			34,508	33,419
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Payment received from Samaritans					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	8,658	29,708	-	-	38,366	40,877
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	8,658	29,708	-	-	38,366	40,877
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	11,709	30,691			42,400	35,656
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	378				378	360
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	12,087	30,691	-	-	42,778	36,016
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,087	30,691	-	-	42,778	36,016
Net receipts / (payments)	(3,429)	(983)	-	-	(4,412)	4,861
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(3,429)	(983)	-	-	(4,412)	4,861

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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C3b Trustee remuneration - details

Authority under which paid	£

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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C4b Trustee expenses - details

	Number of trustees	£

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	3,858				3,858	7,458
Subscriptions					-	
Refunds					-	
Fundraising					-	
Gift aid					-	
Total	3,858	-	-	-	3,858	7,458

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council Comfort Scheme	4,800		4,800	4,800
Highland Council Ward Discretionary Fund			-	-
Highland Council: Parklands Development			-	-
Highland Council: Town Centre Fund		29,708	29,708	28,619
Total	4,800	29,708	34,508	33,419

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-				-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

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	2,436				2,436	77
Cleaning	5,840				5,840	4,060
Hygiene contract	311				311	299
Cleaning materials/supplies	1,389				1,389	1,454
Maintenance	734				734	220
Insurance	564				564	557
Contractors	312				312	-
Miscellaneous	501				501	539
Equipment	-				-	191
Improvement works	-	30,691			30,691	28,620
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	12,087	30,691	-	-	42,778	36,017

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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		Rosemarkie and Fortrose Trust (SCIO)						
On the accounts of the charity for the period		SC049686						
		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	11	21	to	31	10	22
Set out on pages		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:							Date:	
Name:		Colin Gray						
Relevant professional qualification(s) or body		B.Com CA						
Address:		Frame Kennedy						
		Metropolitan House						
		31-33 High Street						
		Inverness						
		IV1 1HT						

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**