May 2024

Rosemarkie and Fortrose Trust (RAFT)

Trustees' Report 2022–23

(1 November 2022 to 31 October 2023)

Prepared by Lucy Vaughan, Chair, on behalf of the Board of Trustees

Who are our Trustees?

Lucy Vaughan
Chair (from August 2023)

Roderick Beasley
Treasurer

Andy Dorin
Marlyn Foster
Hannah Mather

Associate member
Doug Maclean

The role of Secretary has been shared between Doug Maclean and Lucy Vaughan

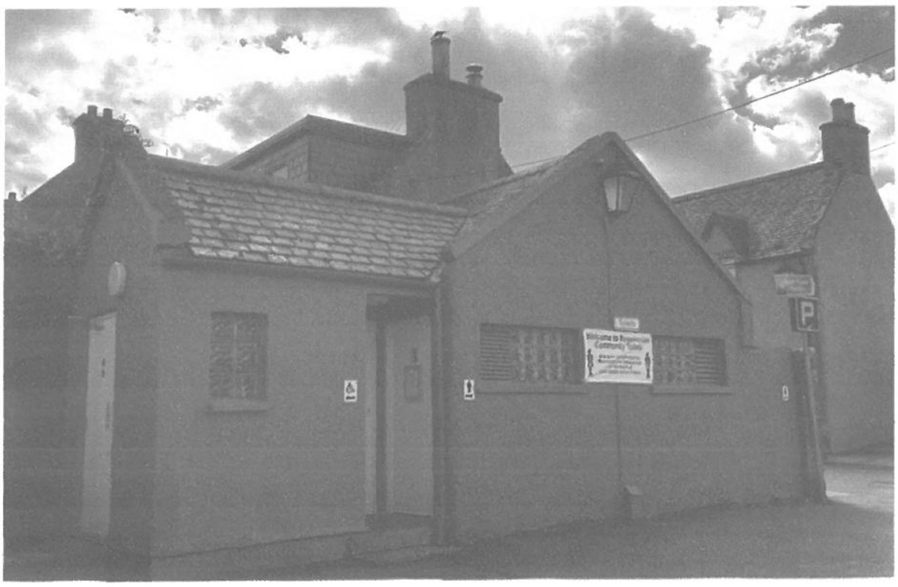
Both Doug Maclean and Barbara Cohen stood down at the 2022/23 AGM when following the co-option in December 2022 of four new Board members Roderick Beasley, Marlyn Foster, Stewart Lambie and Lucy Vaughan. (Stuart Lambie has been on sabbatical since July 2023).

New Trustees Andy Dorin and Hannah Mather were co-opted on 11th October 2023. Trustees through 2022/23 were therefore Lucy Vaughan (Chair from August 23), Roderick Beasley (Treasurer), Marlyn Foster, Andy Dorin and Hannah Mather. Doug Maclean has kindly acted as an Associate (sharing minutes/Secretary role with Lucy Vaughan) and his input and guidance has been much appreciated.

How is RAFT constituted?

Our Constitution was signed in 2021 and can be summarised as follows:

> "To enable people of all backgrounds and ages to enjoy and benefit from the heritage and facilities of the Area of Benefit and through the activities of the organisation we seek to encourage and develop community engagement and participation."



Why was RAFT set up?

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.

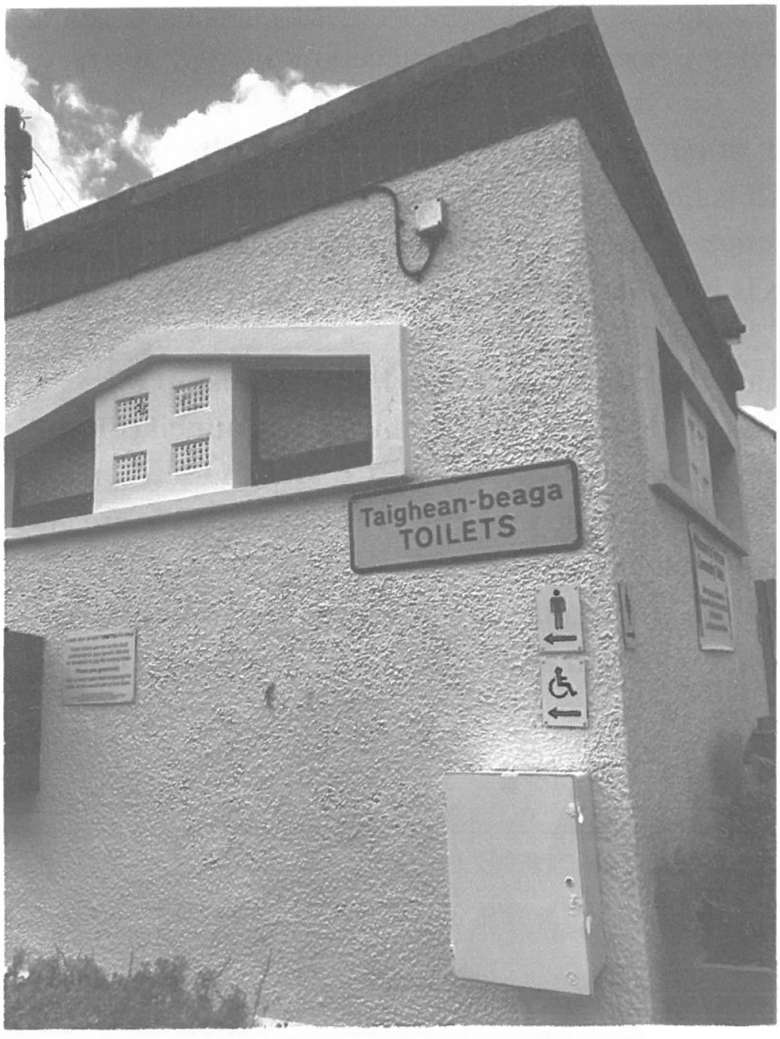
Who does RAFT help?

We offer our help in the form of the Fortrose and Rosemarkie Community Toilets to all of our community and visitors to our community. We are open 24 hours per day and 365 days per year so provide a valuable service to those living in, working in, and visiting our community. We have accessible toilet facilities in both villages and baby changing facilities in both locations as well.

There are limited alternative facilities available, so we are of particular benefit to those such as expectant mums, school children, out of hours emergency services, delivery drivers, contractors, and Highland Council operatives.

What have we been doing?

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. Volunteers from Groam House Museum, supported by the Fortrose and Rosemarkie Community Council, stepped forward to create the Trust, following two public meetings.



What have we achieved?

At last year's AGM we reported on the progress made in completing the refurbishment of the toilets. Ongoing difficulties relating to the electricity supplies and meter readings have now been resolved and new contracts for the next 3 years are in place.

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

Roderick Beasley has been successful in applying to HMRC for Gift Aid and this has helped in reducing the effect of our annual operational deficit. Although the deficit is noted as £1500, this figure may not be accurate reflection of the actual deficit as Gift Aid for 2 financial years is included in this figure.

We have formed a closer working relationship with Fortrose and Rosemarkie Community Council (FRCC) as our Chair is a member of FRCC and share information between the two organisations. We are also working in collaboration with Rosemarkie Amenities Association on signage and also have had a kind financial donation from Black Isle Charge Charity Shop.

What difference have we made?

As the Board of Trustees has involved new Trustees and office bearers, the Trustees have concentrated on running and maintaining the Community Toilets and reducing our annual deficit. The numbers of people using the facilities and feedback from visitors highlights how important the facilities are. Tourism is a big economic impact on the local area, so the facilities are really important to provide a necessary service. The facilities also provide benefit to those working and studying locally and also to those engaged in outdoor activities such as cycling and walking. There is no capacity to look at other projects at the moment, but we are actively seeking new members of the Trust. As a charity, our focus is on identifying and tackling projects of real benefit to the local community.

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What do we need to do?

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 cover our operating costs so we continue to run at a deficit. We do have funds in reserve to cover the current deficit. We plan to approach local businesses to seek support from those which benefit from the toilet facilities being available and encouraging people to stop in the village.

22nd May 2024

TRUSTEE.

OSCR Office of the Scottish Charity Regulator

Rosemarkie and Fortrose Trust (SCIO) SC049686

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2022		31	10	2023

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	6,210				6,210	3,858
Legacies					-	-
Grants	5,200				5,200	34,508
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	11,410	-	-	-	11,410	38,366
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,410	-	-	-	11,410	38,366
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	12,904				12,904	42,400
Grants and donations					-	-
Governance costs:					-	
Audit / independent examination					-	-
Preparation of annual accounts					-	378
Legal costs					-	-
Other					-	-
A3 Sub total	12,904	-	-	-	12,904	42,778
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	12,904	-	-	-	12,904	42,778
Net receipts / (payments)	(1,494)	-	-	-	(1,494)	(4,412)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,494)	-	-	-	(1,494)	(4,412)

Rosemarkie and Fortrose Trust (SCIO) SC049686

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	3,150	11,016			14,166	18,578
	Surplus / (deficit) shown on receipts and payments account	(1,494)	-			(1,494)	(4,412)
	Accrual movement					-	
	Cash and bank balances at end of year	1,656	11,016	-	-	12,672	14,166

(Agree balances with receipts and payments account(s))

B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	Total	-	-

B3 Other assets

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	Total	-	-	-

B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	Total	-	-

B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

Rosemarkie and Fortrose Trust (SCIO)   SC049686

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

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

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 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 £
Donations	4,311				4,311	3,858
Subscriptions	1				1	
Refunds					-	
Fundraising					-	
Gift aid	1,898				1,898	
Total	6,210	-	-	-	6,210	3,858
	-	-	-	-	-	

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council Comfort Scheme	5,200		5,200	4,800
Highland Council Ward Discretionary Fund			-	-
Highland Council: Parklands Development			-	-
Highland Council: Town Centre Fund		-	-	29,708
Total	5,200	-	5,200	34,508
	-	-	-	-

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 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 £
Electricity/water/drainage	2,841				2,841	2,436
Cleaning	5,980				5,980	5,840
Hygiene contract	339				339	311
Cleaning materials/supplies	1,887				1,887	1,389
Maintenance	1,116				1,116	734
Insurance	590				590	564
Contractors	-				-	312
Miscellaneous	151				151	501
Equipment	-				-	-
Improvement works	-				-	30,691
					-	
					-	
					-	
					-	
					-	
Total	12,904	-	-	-	12,904	42,778
	-		-	-	-	-

May 23rd 2024.

TRUSTEE

APPENDIX 3

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Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts V2

Report to the trustees/members of	Rosemarkie and Fortrose Trust (SCIO)						
Registered charity number	**SC049686**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	22	**to**	31	10	23
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*]

1. 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

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: [signature] **Date:** 23 May 2024

Name: Stuart McMartin

Relevant professional qualification(s) or body: BSc. FCA

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