

ARDOCH DEVELOPMENT TRUST

TRUSTEES' REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2020

Company Number SC317301

Charity Number SC039636

## **Legal and Administrative Information**

### **TRUSTEES**

Michael Boxer	(co-opted June 2017)
Helena Carey	(elected June 2019)
Ronald Cranston (Company Secretary)	
Adrian Davidson	(elected June 2017)
Dominic Habron (Treasurer)	
Marianne Herron (Company Secretary)	(resigned June 2019)
Eric Hunter	(elected June 2019)
Craig Lennox	
Alan Mitchell	(elected June 2017)
Adrian Pryor	
Susan Ross	(ex officio as headteacher, June 2019)
Jodi Simpson (Chair)	
Jo Speed	(resigned June 2019)
Fiona Watson (Secretary)	

### **Charity Number**

SC039636

### **Company Number**

SC317301

### **Registered Office**

5 Beech Crescent  
Braco  
FK15 9RG

### **Independent Examiner**

Michael Cunningham  
4 Goddard Place  
Wishaw  
ML2 9PX

### **Bankers**

Triodos Bank NV  
Brunel House  
11 The Promenade  
Bristol  
BS8 3NN

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## Chairman's Report

As I write this it is still unclear whether we will be holding our meeting in real time or through the medium of our computer screens. There cannot be much that hasn't been said or written about Covid-19 and our strategy as a society to deal with the pandemic, and beyond wishing you all good health and financial security, I shall comment no more. Although in many ways, this year has seen big steps in approving the groundwork for the tennis court project, while continuing to support the now familiar perennial beneficiaries, we have, of course seen a complete suspension of all normal activity. It is our fervent hope that we can emerge safely from this hiatus so we can continue to encourage and enable community life and amenity as before.

I would like to thank all the people who give their time to make this a pleasant and friendly community to live in, both before and during the lockdown. Crisis has brought out the best in people and I'm sure the sense of community will persevere when things get easier. There will of course be people whose lives will be negatively affected by the likely economic recession, and it is to this I would like to point out the measures that we have already taken to provide financial and substantive assistance through the Hardship Fund and the provision of 'Give and Take' boxes within Braco and Greenloaning. I am sure that as a Trust we will look positively to alleviate any shortfalls within the national safety net, as far as we are able.

In the Treasurer's and Trustees' Reports below, all the beneficiaries of grants in the past financial year are highlighted, and it is encouraging to see a much larger disbursement than normal, to a balanced and diverse range of recipients from the very young to the more mature among us.

Although it is impossible to predict how the next year is going to turn out, either here or anywhere else in the world, we, as a Trust are well placed to fulfil our commitments and step up to any as yet unforeseen challenges. I urge you to keep safe, be kind, and exercise common sense and compassion.

I have no hesitation in commending the annual Accounts and Report to you.

Jodi Simpson

Chair, Ardoch Development Trust

## **Trustees' Report**

Ardoch Development Trust (the Trust) is a Company limited by guarantee. It is run by a board of Trustees which is elected by the membership at the Annual General Meeting. The Trust was formed in February 2007 with the vision to distribute monies made available by the Braes of Doune Windfarm (Braes of Doune). Since 2014 additional monies have been granted to the Trust by the Burnfoot North Windfarm and the Rhodders extension. The Trust consists of over 150 full members from the parish of Ardoch. The Trust is registered as a charity with the Office of the Scottish Charity Regulator (OSCR).

The Trustees, who are also directors for the purpose of company law, and who served during the year were as follows:

Michael Boxer

Helena Carey

Ronald Cranston (Company Secretary)

Adrian Davidson

Dominic Habron (Treasurer)

Eric Hunter (elected June 2019)

Craig Lennox

Alan Mitchell

Adrian Pryor

Susan Ross (ex officio as headteacher, June 2019)

Jodi Simpson (Chair)

Fiona Watson (Secretary)

The Trustees are elected from the membership of the Trust and at each AGM one third of the Trustees must stand down in rotation and eligible nominees are then voted into office.

None of the Trustees has any beneficial interest in the company. All Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Full membership of the Trust is open to any person aged 18 years or over who

(a) is ordinarily resident in the community

- (b) is entitled to vote at a Local Government election in a polling district that includes the community or parts of it; and
- (c) Supports the aims and activities of the Trust

Associate membership of the Trust is open to:

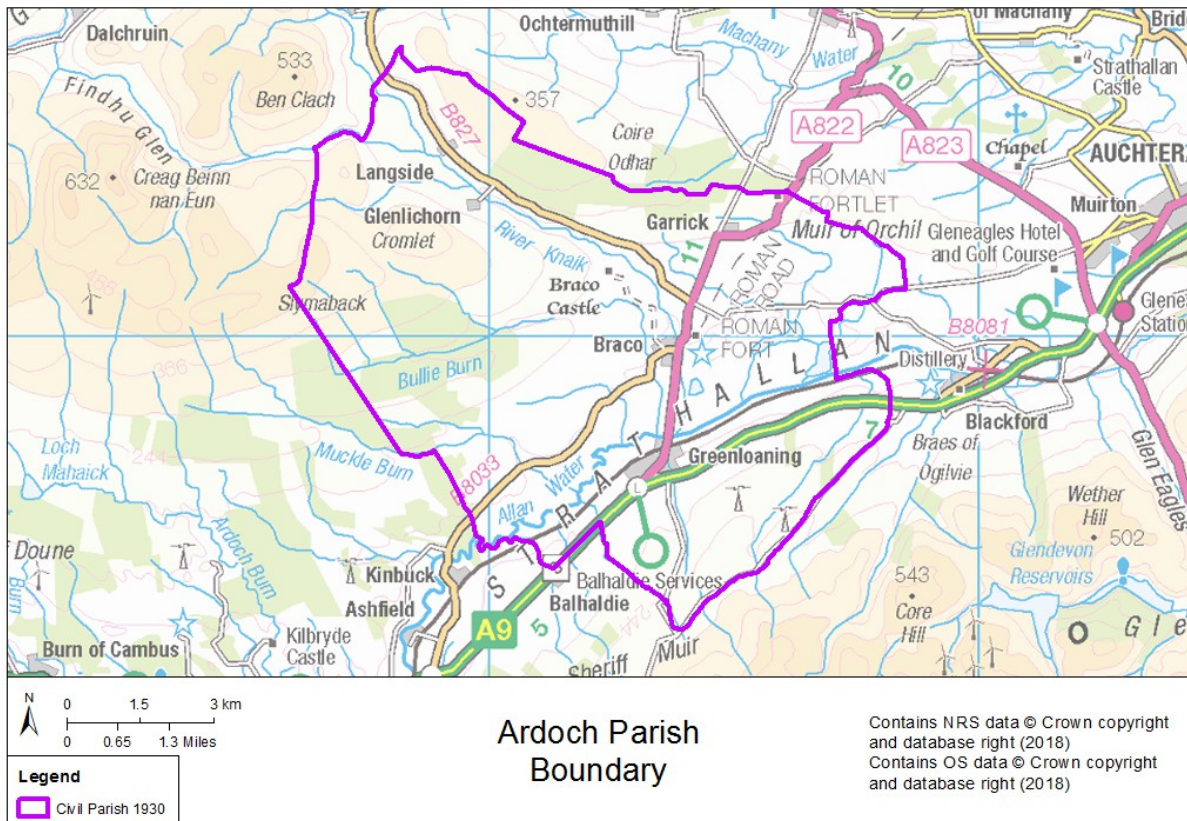
- (a) any person aged 18 years or over who is not eligible for membership but wishes to support the aims and activities of the Trust; and
- (b) any individual who has been nominated for membership by a voluntary organisation wherever located which wishes to support the aims and activities of the Trust.

Only full members may vote at Trust meetings.

The Trustees have assessed the major risks to which the Trust is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The Trust maintains public liability insurance.

### Objectives and Activities

The principal activity of the Trust is to manage community land and associated assets for the benefit of the community of the Parish of Ardoch (area shown on map below) and to support community groups.



The money to support projects is received from the Braes of Doune community fund associated with the wind farm of the same name. The Braes of Doune wind farm is owned by Greencoat Capital and the fund administered by Estera Administration (UK) Limited. Another fund is associated with Burnfoot Hill wind farm and the Rhodders extension to it, which is administered by Foundation Scotland. In order to receive the annual payments, the Trust is required to present a list of projects to be supported over the course of the following year; we would welcome the support of the local community in developing the list to meet this requirement – please see the Trust website (<https://www.ardochtrust.org.uk/grants.html>) for an application form.

## **Achievements and performance**

### **Braes of Doune grants**

Over the past year the Trust has supported a number of local community projects with offers totaling £18,780. Projects have been varied, but include some that have continued to be supported from previous years such as Ardoch Strings who provide children's musical education. Beneficiaries also included Ardoch Parish Church to help with the installation of audio visual equipment, purchase of tablet computers to support a digital literacy project at Braco School, signage and safety improvements for the show field managed by the Ardoch Agricultural Show and support for Braco Games Club. By far and away the largest contribution was funds set aside to support the development of the multi-use games area (MUGA) on the site of the old tennis court behind the Braco village hall.

### **Burnfoot Hill grants**

The grant from Foundation Scotland in respect of the community benefit funds associated with the Burnfoot Hill wind farm and Rhodders extension was not paid until 5/5/20 so does not appear in these accounts. This funding was negotiated by the Braco and Greenloaning Community Council in 2014 and will be received annually for the next 24 years. These funds are distributed for community activities under the same mechanism as the Braes of Doune funds. During the year this fund was used to provide grant offers totaling £19,048.

These funds were used to support riding for the disabled lessons and music curricular development for Braco school pupils. The Braco Nursery also benefited from funds to support a Nature Kindergarten. Funds also went to support the Ardoch Amateur Dramatics Association Pantomime, the Christmas tree lighting event, hall fees for the Art Class and to support the Braco and Greenloaning SWI in their efforts to provide a Christmas afternoon tea for local senior citizens. By far and away the largest contribution was funds set aside to support the development of the multi-use games area (MUGA) on the site of the old tennis court behind the village hall.

The board meets on a regular basis to monitor existing projects and consider applications from the community for funding.

## **Financial Review**

The Trust's overall financial position at the end of the reporting year incurred a deficit of £35,664.

The financial position of the Trust remains in a stable condition. As although more funds were expended than received, the trusts reserves were used to cover the difference. The total amount of funding made available by Braes of Doune for the period July 2019 to June 2020 was £16,689 and this has been adjusted in the balance sheet to align this period with our financial year. A total of £37,828 was offered for various local community projects from both windfarm community funds. With the mothballing of Greenloaning Primary School the Ardoch Development Trust has undertaken to hold funds of £730 to be used for the benefit of the children of Greenloaning. These funds were raised by the pupils, parents and teachers of the school. All these funds were used in the current financial year to support the Nature Kindergarten project at Braco Nursery. Our treasurer provides accurate figures to enhance the overall control and it is to the Trust's credit that the ability to manage public funding in a prudent manner has been shown. Any underspend from Braes of Doune money has been allocated for projects within the new financial year but within the Braes of Doune funding period.

The financial results for the year are detailed in the statement of financial activities and the notes thereto.

The Trustees are firmly of the opinion that there are sufficient funds accrued to enable the objects of the charity to be met.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use do not have to be maintained at a set level, as there is an accrual held in the balance sheet for future distribution.

Restricted funds are grant income awarded to individual projects, the purposes and uses of which are set out in the notes to the accounts.

The general fund, which is unrestricted, is in surplus by £5,713. This fund is used to cover the Trusts running costs amongst other things.

## **Going Concern**

The Trustees have considered the financial position of the Trust in the coming year, particularly in the light of a curtailment of activity during the Covid-19 Pandemic. The Trustees are of the view that the Charity has sufficient resources to continue activity for at least one calendar year from the date of signing the accounts.



## **Plans for the future**

Refurbishment of the tennis court is a significant project that has begun with the appointment of a contractor after putting the work out to tender. Unfortunately the Covid-19 pandemic has delayed the start of any ground works. The project team (Fiona Watson & Liz Paterson) secured additional funds from the Land Trust of £32,300, funded by the landfill tax.

Musical and social events remain high on our agenda. We will continue to support the energetic individuals who give their time so freely to organising these events, which are well attended by the community. Whilst underwriting these events does entail a degree of risk, overall they provide a surplus that can be re-invested into the community. One such example from previous years is the Braco Beer and Music Festival.

We will maintain close links with the community council, working together for the benefit of the wider community. Ardoch Development Trust is always keen to hear from anyone in the community. Please let us have your ideas and suggestions and we can work together to make them happen.

Dominic Habron, Treasurer

## **Statement of Trustees' Responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records that 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations made thereunder. 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 Board's risk register is reviewed annually. This identifies key processes and players in the charities governance, compliance and financial systems, as well as covering the risks from unforeseen eventualities.

New Trustees will have an induction meeting with one of the board members during their first year in office. Trustees are aware of training opportunities available via ADT membership of the Development Trusts Association Scotland and OSCR (The Scottish Charity Regulator).

## **Independent Examiner's Report to the Trustees of Ardoch Development Trust**

I report on the accounts of the Trust for the year ended 31 March 2019.

### **Respective responsibilities of Trustees and examiner**

The charity's Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement of regulation 10(1) (a) to (c) of the 2006 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 report**

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations (as amended). An examination requires a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 the course of my examination, no matter has come to my attention

- (α) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met; or
- (α) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Cunningham CPFA  
Member of the Chartered Institute of Public Finance & Accountancy

**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)**

**For the year ended 31 March 2020**

	Note	Restricted Funds £	Unrestricted Funds £	Total 2020 £	Total 2019 £
<b>INCOME</b>					
Donations	2	-	2,500	2,500	2,500
Investment Income	3	-	38	38	31
Incoming resources from charitable activities	4	16,577	-	16,577	39,574
<b>Total Income</b>		<u>16,577</u>	<u>2,538</u>	<u>19,115</u>	<u>42,105</u>
<b>EXPENDITURE</b>					
<b>Charitable Activities</b>					
Funds Awarded	6	52,828	-	52,828	16,137
Core activities	5a	-	487	487	2,136
<b>Total Charitable Expenditure</b>		<u>52,828</u>	<u>487</u>	<u>53,315</u>	<u>18,273</u>
Support costs	5a	-	1,464	1,464	2,319
<b>Total Expenditure</b>		<u>52,828</u>	<u>1,951</u>	<u>54,779</u>	<u>20,592</u>
<b>Net (expenditure)/ income before transfers</b>		<u>(36,251)</u>	<u>587</u>	<u>(35,664)</u>	<u>21,513</u>
<b>Gross transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(36,251)</u>	<u>587</u>	<u>(35,664)</u>	<u>21,513</u>
<b>Total Funds Brought Forward</b>		<u>59,967</u>	<u>5,126</u>	<u>65,093</u>	<u>43,580</u>
<b>Total funds Carried Forward</b>		<u><u>23,716</u></u>	<u><u>5,713</u></u>	<u><u>29,429</u></u>	<u><u>65,093</u></u>

There are no recognised gains or losses other than those shown above.

**BALANCE SHEET**  
As at 31 March 2020

Company Number SC317301

	Note	31.03.20 £	31.03.19 £
<b>FIXED ASSETS</b>			
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Debtors	10	-	-
Cash at bank and in hand		74,547	82,484
		<u>74,547</u>	<u>82,484</u>
<b>Creditors:</b> Amounts falling due within one year	11	(45,118)	-17391
		<u>29,429</u>	<u>65,093</u>
<b>NET CURRENT ASSETS</b>			
		<u>29,429</u>	<u>65,093</u>
<b>NET ASSETS</b>		<u><u>29,429</u></u>	<u><u>65,093</u></u>
<b>CAPITAL AND RESERVES</b>			
Restricted income funds		23,716	59,967
Unrestricted income funds		5,713	5,126
		<u>29,429</u>	<u>65,093</u>
		<u><u>29,429</u></u>	<u><u>65,093</u></u>

The company is entitled to exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 366 of the act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming and outgoing resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the board on 6 July 2020.

Dominic Habron  
**Trustee**

## 1. Accounting Policies

### **Basis of preparation of financial statements**

The directors are confident that the company has sufficient resources to continue operations for at least a period of 12 months from the date of approval of these financial statements and consider it appropriate to prepare the financial statements on the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published in 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and Liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant policy note.

### **Financial Reporting Standard Number 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

### **Funds**

Funds are classified as restricted funds and unrestricted funds, defined as follows:

**Restricted funds** are funds that must be used for specific activities that have been declared by the donor.

**Unrestricted funds** are expendable at the discretion of the Directors in the furtherance of the objects of the Company.

**Income** is recognised and included in the accounts when it is either received or there is sufficient certainty that receipt of the income is considered probable and that the amount can be measured reliably. Interest on funds held in deposit is included when receivable, normally upon notification of the interest paid or payable by the bank.

**Expenditure** is recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under a heading which aggregates all costs to the category. Charitable expenditure is incurred in the direct pursuance of the charity's principal objects. Independent examination is included within support costs.

Overheads, administration and support costs have been allocated to charitable activities as appropriate.

**Depreciation** is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life or, if held under a finance lease, over the lease term, whichever is the shorter. The rate used is as follows:

Office Equipment – 33% on cost

**Creditors and provisions** are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments** - The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

## **2. Legal status of the Trust**

The Trust is a Company limited by Guarantee and has no share capital. In the event of the Trust being wound up, the liability in respect of the guarantee is limited to £1 per member of the Trust.

	Year Ended 31.03.20	Year Ended 31.03.19
<b>2. Donations</b>		
Donations and gifts	2,500	2,500
	<u>2,500</u>	<u>2,500</u>
<b>3. Investment Income</b>		
Bank interest	38	31
	<u>38</u>	<u>31</u>

	Restricted £	Unrestricted £	Year Ended 31.03.20 £	Year Ended 31.03.19 £
<b>4. Incoming Resources from charitable activities</b>				
Braes of Doune	16,577	-	16,577	16,113
Burnfoot Hill	-	-	-	6,139
Book sales	-	-	-	-
Beer festival	-	-	-	2,322
Perth & Kinross Council	-	-	-	15,000
	<u>16,577</u>	<u>-</u>	<u>16,577</u>	<u>39,574</u>
<b>5. Resources Expended</b>				
<b>5a Charitable activities</b>				
Core activities	-	487	487	2,135
Support Costs	-	1,464	1,464	2,319
	<u>-</u>	<u>1,951</u>	<u>1,951</u>	<u>4,454</u>
<b>5b Grant funding</b>				
Grant funding of activities	52,828	-	52,828	16,137
	<u>52,828</u>	<u>-</u>	<u>52,828</u>	<u>16,137</u>
	<u>52,828</u>	<u>1,951</u>	<u>54,779</u>	<u>16,137</u>



	<b>Year Ended 31.03.20</b>	<b>Year Ended 31.03.19</b>
<b>6. Grants Awarded</b>		
Tennis Court / MUGA	36,009	
Braco Primary Riding for the Disabled	720	-
Braco Primary Music Curricular Development	3,040	-
Ardoch Agricultural Society Ltd	550	-
AADA 2019 Pantomime	270	
Braco Nursery	2,940	-
Braco School Digital Literacy	3,386	-
Braco Christmas Tree Lighting	330	-
Braco & Greenloaning SWI	275	-
Braco Art Class	468	-
Ardoch Strings	1,800	-
Braco Book Club	240	-
Seed Funding for Music & Culture	500	
Ardoch Parish Church	2,000	
Braco Games Club	300	316
Refurbishment of Braco School Playground	-	1,830
Braco School Balance Bike Sessions	-	1,500
Legion Scotland Armistice Day	-	150
Ardoch Strings inc. Hall Hire	-	1,400
Ardoch Agricultural Show	-	3,000
Flower Beds in New Cemetery Entrance	-	1,000
Ardoch in Bloom Weed Clearing Greenloaning	-	94
Drainage to Alleyway	-	100
Ardoch Garden Club	-	52
Ardoch In Bloom New Cemetery Entrance	-	3,250
Ardoch Church Interior Repairs	-	3,000
Braco and Greenloaning Dog Watch	-	50
Lantern Parade	-	190
Senior Citizen's Christmas Party	-	205
	<hr/>	<hr/>
	<b>52,828</b>	<b>16,137</b>
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	<b>Year Ended 31.03.20</b>	<b>Year Ended 31.03.19</b>
<b>Reconciliation of grants payable</b>		
Commitments made in the year	52,828	16,137
Grants paid during the year	(25,113)	(13,877)
Grants withdrawn during the year	-	-
Commitments at 1 April 2019	12,781	10,521
	<hr/>	<hr/>
Commitments at 31 March 2020	<u>40,496</u>	<u>12,781</u>

**7. Governance costs**

Included in support costs is £450 Independent Examiner's fees (2019, £450)

**8. Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year (2019, Nil)

**9. Employees**

The Trust had no employees during the year (2019, Nil)

	<b>Year Ended 31.03.20</b>	<b>Year Ended 31.03.19</b>
<b>10. Debtors</b>		
Other debtors	-	-
Prepayments and accrued Income	-	-
	<hr/>	<hr/>
	<u>-</u>	<u>-</u>

**11. Creditors: amounts falling due within 1 year**

Trade Creditors	-	-
Grants payable	40,496	12,781
Accruals	450	550
Deferred income	4,172	4,060
	<hr/>	<hr/>
	<u>45,118</u>	<u>17,391</u>

## 12. Record of Grants received

Total amount received from Braes of Doune windfarm to date as part of the 25 year agreement:

Number	Year	Amount received	Cumulative total
1	2008	£12,000.00	£12,000.00
2	2009	£12,605.53	£24,605.53
3	2010	£12,425.04	£37,030.57
4	2011	£13,055.63	£50,086.20
5	2012	£13,702.29	£63,788.49
6	2013	£14,121.75	£77,910.24
7	2014	£14,758.00	£92,668.24
8	2015	£14,908.38	£107,576.62
9	2016	£15,185.10	£122,761.72
10	2017	£15,732.78	£138,494.50
11	2018	£16,240.10	£154,734.60
12	2019	£16,689.77	£171,424.37
13	2020		
14	2021		
15	2022		
16	2023		
17	2024		
18	2025		
19	2026		
20	2027		
21	2028		
22	2029		
23	2030		
24	2031		
25	2032		

## 12. Record of Grants Received (continued)

Total amount received from Burnfoot North windfarm and the Rhodders extension to date as part of the 25 year agreement:

Number	Year	Amount received (Burnfoot)	Paid (Burnfoot)	Amount received (Rhodders)	Paid (Rhodders)	Cumulative total
1	2014	£3,200.00	17/12/2014			£3,200.00
2	2015	£3,213.85	11/11/2015	£2,400.00	11/11/2015	£8,813.85
3	2016	£3,304.53	13/03/2017	£2,439.60	13/03/2017	£14,557.98
4	2017	£3,408.00	27/02/2018	£2,533.53	27/02/2018	£20,499.51
5	2018	£3,522.23	07/02/2019	£2,616.43	07/02/2019	£26,638.17
6	2019	£3,616.06	05/05/2020	£2,675.88	05/05/2020	£32,930.11
7	2020					
8	2021					
9	2022					
10	2023					
11	2024					
12	2025					
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