

KIRKHILL & BUNCHREW COMMUNITY TRUST

(A Scottish Charitable Incorporated Organisation)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019



KIRKHILL & BUNCHREW COMMUNITY TRUST
(A Scottish Charitable Incorporated Organisation) Charity no: SC029389

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019

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KIRKHILL & BUNCHREW COMMUNITY TRUST
(A Scottish Charitable Incorporated Organisation) Charity no: SC029389

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2019

The trustees submit their report together with the financial statements for the year ended 30 September 2019

Reference and Administrative Information

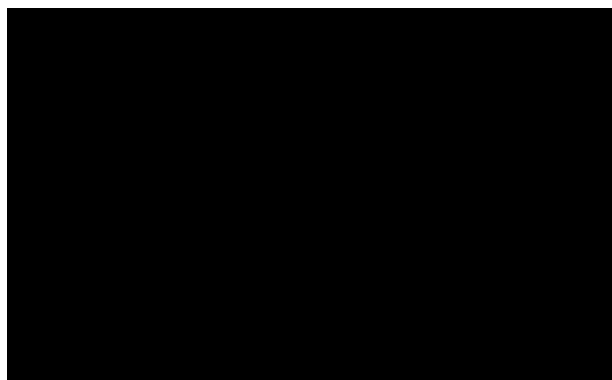
Charity name Kirkhill & Bunchrew Community Trust

Charity number SC029389

Operational address:

Inchberry House
Lentran
Inverness
IV3 8RJ

Trustees



Independent Examiner



Voluntary Action in Badenoch and Strathspey
The Town House
The Square
Grantown on Spey
PH26 3HF

Bankers

Bank of Scotland
The Direct Business
PO Box 1000
BX2 1LB

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TRUSTEES' REPORT

Structure, Governance and Management

Background

It is increasingly important that communities play an active role in their development. In particular it is important that the development is sustainable i.e. has regard to environmental, economic and social needs and opportunities. The community of Kirkhill and Bunchrew lies close to the growing city of Inverness and the community is growing, with its residents increasingly expecting their environmental, economic and social needs to be met within the Community rather than solely out with it. With this in mind the Trust was established following an initiative of the Kirkhill and Bunchrew Community Council. Membership of the Trust is open to all local residents and all constituted organisations living/based in the area of Kirkhill and Bunchrew. Non-voting associated membership is also available to those with an interest in Kirkhill and Bunchrew but living out with the area.

Governing document

The Trust was formally set up in 1999 as a Company Limited by Guarantee and was subsequently registered as a charity. On 22 August 2012 the Trust converted its legal status to that of a Scottish Charitable Incorporated Organisation with a Constitution approved by the membership in April 2012 and subsequently approved with minor modifications by the Office of the Scottish Charities Regulator.

Appointment of Trustees

The charity has a Board with a maximum of thirteen trustees who are responsible for good governance of the charity. This particularly includes an overview of the finances of the Trust and management of risk. The trustees are all voluntary and unpaid.

Appointment of up to ten Member Trustees is by election at the Annual General Meeting (AGM). Member Trustees must be members of the Trust. One-quarter of the Member Trustees are required to stand down annually, but are eligible for re-election at the AGM for up to a maximum of six continuous years after which they must take a break of at least one year before being eligible to stand for election again. In addition the Board may appoint up to three Appointed Trustees – one on the nomination of the Community Council. The Appointed Trustees must retire at each AGM following their appointment but may be re-appointed by the Board following the AGM.

The Board elects the Chairman and any other office-bearers annually at the first meeting following the AGM. New trustees are provided with background information and meet with the Board to become fully acquainted with the work and aims of the charity.

The Board also oversees the work of any working groups that are set up and operate under the auspices of the charity.

Membership

The Trust has 152 individual members and 9 associate members.

TRUSTEES' REPORT (CONTINUED)

Purposes and activities

The Charity's Purposes are

To preserve, conserve, restore and improve the environment.

To advance citizenship and community development by the regeneration of Kirkhill and Bunchrew including the maintenance or improvement of the physical, social and economic infrastructure and by assisting people who are at a disadvantage because of their social and economic circumstances.

To advance education and in particular to promote opportunities for learning for the benefit of the general public.

To provide in the interests of social welfare facilities for recreation and other leisure time activity to the residents of Kirkhill and Bunchrew with a view to improving their conditions of life. The area described as Kirkhill and Bunchrew will be the boundary of the Kirkhill and Bunchrew Community Council area but including Clunes and Cabrich.

To provide or assist in the provision of housing for persons within Kirkhill and Bunchrew in necessitous circumstances and/or houses adapted to meet special needs of persons suffering from mental or physical disability, illness or impairment or old age.

To relieve poverty, particularly among the residents of Kirkhill and Bunchrew.

To promote, establish, operate and/or support other schemes and projects with wholly charitable purposes for the benefit of the Community and the public at large.

The Charity's Activities are organised through working groups. The Groups currently active are Woodland, Village Playpark, Environment, Paths and Transport, Kirkhill Primary School Partnership, Christmas Lights and Café.

ACHIEVEMENTS AND PERFORMANCE

Introduction

The period from 01/10/2018 to 30/09/2019 has been as busy as ever for the Trust. The Christmas Lights group proved to be very active and successful, increasing the public face of the Trust, and the Paths group continued with their dogged pursuit of safe Active Travel Routes. Elsewhere the Café, Woodland and Primary School Partnership groups were equally active. Insurance for all this continued to be provided by Zurich at favourable rates because of the historic connection to the Highland Council block policy purchase.

Operation of the Trust

At the AGM held on 25th March 2019 the two longest serving member trustees stood down and one was duly re-elected while the other, [REDACTED], resigned from the board. [REDACTED] was elected to the board. At the first meeting of the new Board of Trustees [REDACTED] was elected as Chair with [REDACTED] agreeing to continue as Treasurer and [REDACTED] agreed to be Secretary. [REDACTED] was co-opted onto the board. The remaining Trustees were given management roles across the range of KBCT projects and activities

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TRUSTEES REPORT (CONTINUED)

Woodland Group

The Woodland Group has had another successful year working primarily in Upper Reelig Wood. Highlights of the year include the agreement of a 5-year contract with Forestry Commission Scotland (now Forest and Land Scotland), the creation of an informal play area designed for young families, and working with Kirkhill Primary School to help P3 and P4 pupils understand more about the woodland environment.

We were delighted to host the Branching Out Group from the Mid-Ross Community Mental Health Service in the wood over the winter months. And we worked with businesses in the Trust area, first by providing cross-cut lengths of beech trunk for a local woodworker, and then by providing cabers for a local outdoor activities company.

Much of our time was taken up with the routine business of cross-cutting large Douglas Fir trunks for splitting and extraction; this amounted to 20 cords, all sold locally as firewood to boost Trust funds and keep the home fires burning! As the weather improved, we moved on to focussing on the elimination of large areas of self-seeded beech in compartments identified for regeneration of natives species and the selective elimination of beech seedlings from the main beech compartment, favouring those growing straight and strong. As usual, we maintained and upgraded the paths in the wood as required.

We welcomed several new members to the group, and through them extended our list of contacts for sales. Group members also took part in wood and path-related activities in Newtonhill Woods, on the path between Inchmore and Easter Moniack, and in the Community Park at Kirkhill.

Sadly, this year we lost one of the stalwarts of the Woodland Group with the death of Tom Paterson in early May. Tom had been a member of the group for over 10 years and for many years was our trained chainsaw operator. Happy to work in all weathers, he took a particular delight in heaving around large and awkward logs, and led the way in splitting chunks of wood that most of the group were happy to leave for another day. Tom made a significant contribution and he will be missed.

██████████ continues in his role as group co-ordinator.

Hub Group

The Inner Moray Firth Plan is being revised and a bid by Springfield to build 100 houses on land next to Mansefield Park in Kirkhill has been made. Springfield held a public consultation meeting and were open to the idea of setting aside land within the development for a Hub or Shop. In addition Tullochs are applying for planning permission for land already allocated for 90 houses in Kirkhill. Tullochs also held a public consultation meeting and, in response to approaches from the KBCT and the community, have earmarked land for commercial use within the site. Both these developments are yet to be realised and the activities of the Hub Group remain suspended until further information becomes available.

Café Group

The community café continues to open every Friday with the new start time of 10.30am to encourage people to come for coffee and cake, as well as lunch. Numbers fluctuate at this earlier time, but it seems worth continuing.

We have only closed over the school holidays. Visitor numbers have varied from 14 to 25 per week and we continue to make a small profit. It was suggested that we start collecting tips separately, and a tin/box is available for collection for the Christmas Lights fund.

After the Gala Week Art Exhibition the artwork remained on display in the Williamson Room, which brought interest to the café. It has been suggested we do this on a regular basis, but thus far, it has not happened. It has also been suggested we involve the local school and create a competition for the children. This may bring more families into the café.

A few more volunteers have been successfully recruited, but soup making/supervising volunteers are still in short supply.

A new sign has been purchased for the village.

Once again, it is vital to bring attention to the hard work and dedication from our current café volunteers, bakers, supervisors and those who have the onerous job of compiling the rotas, managing the social

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media site and banking our weekly profits. Without them, there'd be no café.

TRUSTEES REPORT (CONTINUED)

Environment Group

Traditionally this group coordinates litter-picking activities around public areas in the village, a role that this year the Kirkhill primary School has taken over (see later report).

Path and Active Travel Group

The year has seen an increase in path activities and in community volunteers coming forward to assist with or lead on various projects

New Path projects

In January we were very disappointed to learn that Sustrans could not fund the roadside section of path from Dunballoch to the A833. The design was not at the desired standard and the east end of the path was considered to end at an unsuitable road. By May it was clear that this could not be sorted out and the match Leader funding was also lost. However the council were awarded 100% funding from Sustrans to complete the design to construction standard and to finalise agreements with the relevant landowners. It is hoped that when this is completed the project will receive 50% of the construction costs from Sustrans.

School travel issues – Inchmore

Following last year's lobbying of the Council to improve the safety of the Inchmore signalled crossing a SID sign and textured, coloured tarmac were installed. The general view is that this has had the effect of slowing traffic speeds.

The group of parents who had campaigned for these improvements then successfully applied to Sustrans for funding for a feasibility study and concept design to provide a shared use link between the residential areas of Lentran and Inchmore, linking to the crossing and the path up to Kirkhill.

Path maintenance.

In October, we carried out improvements to the Core Path from Altnacardich to Blackfold on Dochfour estate. Fallen trees were removed by a local contractor and a volunteer work party dug a diversion for a disused water pipe which had been damaging the path. Later on we laid a culvert further down the path successfully drying out a particularly boggy patch. All this was carried out with the permission of the landowner and funds from Paths for All.

In the summer we applied for and received a grant from PFA to improve a section of another Core path (Altnacardich to Kirkton). This path has a long section that retains a lot of water. We engaged a contractor to reinstate the path and dig a drain. A volunteer party will clear roadside vegetation in preparation for this.

The roadside path between Inchmore and Easter Moniack received some attention in Spring and summer. These two visits from our hard working volunteers were sufficient to keep the path clear for the season

Access Issues

Since 2016 a Long Term Forest Plan has been in action in Màm Mòr woods (Newtonhill). As a result of our input to the scoping study we obtained a commitment from the agent Bell Ingram to reinstate paths that became damaged as a result of the operations. Unfortunately they have failed, in our view, to fulfil this. The response to our queries had also been poor. Because of this we contacted the SF conservateur to report our dis-satisfaction. Shortly afterwards a meeting was arranged. A site visit took place on March 30th and a note of the outcome circulated. It is disappointing to report that despite our queries nothing further had been heard from Bell Ingram by 30th Sept.

Further access issues due to lack of an appropriate gate in the Saw Mill woodland and the sealing up of

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another on Cnoc na Moine, led us to report these matters to the Access Officer.

Inner Moray Firth Core path review

In late summer came the opportunity to submit our views to the IMCP review. A well attended meeting looked at a number of potential routes to add to and link up the existing network. Following this the routes were mapped and sent to The access officer along with a written submission were sent to the Access Officer on June 30th.

continues in his role as group co-ordinator.

Kirkhill Playpark

The playpark continues to be well used and the growing trees are especially popular with children. For this reason it has been decided not to cut the willow structures right back (in order to provide soft new growth for weaving together in a “tidy” formal structure) as this would mean a loss of their value to children. Instead the willows will be allowed to grow with occasional pruning to stop them getting too large.

It should be noted that the lease the Trust holds with The Highland Council has expired but given that we have not been given notice the terms will continue by tacit relocation. The Highland Council have been made aware of the situation.

Apple Crushing

The apple-crushing event in October 2018 was once again been successful, with c.30 people producing 70-80 litres of juice. Purchasing a press of our own was mooted but it was not considered necessary while Transition Black Isle were willing to continue hiring out theirs.

Kirkhill Primary School partnership

The School Group has a representative member on the management committee to help build up relations between the school and the Trust. The main event that the Trust collaborated with the school on was the Primary 3 class trip to the Community Wood at Reelig Glen. Teachers worked with one of the woodland leaders to set up learning activities in the wood. Pupils learned about the different types of trees in the area. They also learned about the animals in the forest and their habitats. The children learned about reading maps and then made their own maps of the area.

The school played a part in the first Christmas Light switch on in celebration of the purchasing of our own Christmas lights. Pupils and staff attended the switch on and sang Christmas Carols.

The school also invited the community to join them on the Community Litter Pick. Several members of the Trust joined classes in April as they collected litter from designated areas of the Kirkhill village and the roads leading into it. Members of the community helped to chaperone the students especially when they were on the verges of the busy roads. Many bags of litter were collected on the day.

The school used its communication network- Facebook Page, newsletter, etc - to help publicise KCBT events such as the Community Cafe and events for the Christmas Light fundraising.

is the partnership co-ordinator.

Christmas Lights Group

During the Christmas Light Group's first year we raised money mainly by donations from local people/businesses. Fundraisers including a mediumship night and a kid's fashion show held. We also had competitions including squares, a pumpkin competition and a decorated house for Christmas competition.

We bought 5 Christmas lights that we now own and had a Christmas tree donated.

At our switch on we had a donation bucket and the event was a good community event.

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TRUSTEES REPORT (CONTINUED)

Future Challenges

In May 2019 the Trust Board was approached by that of the Kirkhill Community Centre (KCC) with a view to merging the two organisations. The idea was fully explored by a working group consisting of board members from both SCIO's and initial approaches to OSCR were made. It was felt that a merger would maximise the potential for attracting new board members and volunteers and decrease confusion within the community of who did what while allowing a larger, more powerful, organisation to flourish. OSCR have provided a very clear process to follow. The KBCT is to be dissolved and its assets transferred to the KCC, which will have a new constitution to reflect the wider remit of the organisation, and also be renamed "Aird Community Trust". This is dependent on the membership of both organisations voting to accept the resolutions proposing this and on approval from OSCR and (as the new name includes the word "Trust") Companies House. This pathway is being followed as the KCC owns the largest asset and this way legal fees for the transfer are avoided. Consultation with the community and membership of both SCIO's has been undertaken at every stage and the resolutions are to be put to the members in March 2020.

Meanwhile the KBCT will continue with "business as normal" while developing ideas for better community communications.

If the merger goes ahead this will be the last Annual Report of the KBCT.

Financial review

The Trust operates at a very low core running cost as almost all of the work is undertaken on a voluntary basis. The unrestricted cash balance at the year-end has increased by £2,121, largely due to firewood sales and café takings. The board have agreed that all the money raised by the café is designated for use by the Hub group in pursuit of their aim for a village shop/community hub. On completion of the work, the balance of two grants that were received for the Paths Group in 2017/18 was paid this financial year. The grants were both awarded by "Paths for All" for path clearing and improvement. The total cash balance at the end of the year was £12,233.24. The Trustees are satisfied that this level of funds is sufficient for continued effective operation.

Principal funding sources

The Trust's principal funding sources during the year were takings from the café and timber sales. We have also received the following grants and restricted funds:

1. £132.00 from Paths for All (Improving Paths). This amounts to 25% of the £531 that was awarded, of which 75% was received in 2017/18, and was paid on the completion of the work.
2. £482.00 from Paths for All (Active Travel). This amount is also 25% of the £1927 that was awarded, of which 75% was received in 2017/18. This money was spent on equipment and a contractor to make paths more suitable for active travel and was paid on completion of the work.
3. £3,066.81 was raised in restricted funds by the Christmas Lights Group. Of this £1,747.20 was spent in 2018/19 on its intended purpose and the rest retained to ensure that the lights could be added to and funded the following year.

Reserves policy

The Trust's policy on reserves is to hold, in unrestricted funds, 6 months of core costs plus £1,000. The possibility of a merger with The Kirkhill Community Centre SCIO (KCC) during the 2019/20 financial year makes it difficult to estimate core costs. Like the KBCT the KCC has historically low admin costs (approx £350 pa). Insurance may rise considerably due to the KBCT losing the preferable rates that historic links to block insurance via The Highland Council afforded. Unrestricted reserves carried forward from the 2018/19 year (excluding funds designated by the Board for specific purposes) are £5,183 and therefore should amply meet any requirements whether or not the merger happens. The Trustees reviewed the Reserves policy during 2012 but if the merger happens the new board will need to re-visit this policy.

By order of the board:



03/03/2020

STATEMENT OF RECEIPTS AND PAYMENTS
For the Year Ended 30 September 2019

	notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
RECEIPTS					
Donations	1	47	2719	2766	292
Grants		0	614	614	1844
Gross Trading Receipts		5508	348	5856	4420
Total Receipts		5556	3681	9236	6556
PAYMENTS					
Payments Related Directly to Charitable Activities	1	3255	2788	6043	4222
Governance costs		180	0	180	158
Total Payments		3435	2788	6223	4380
Net Receipts (Payments)		2121	893	3014	2176
Surplus (Deficit) for year		2121	893	3014	2176

1 Large increase mainly attributable to the work of the new Christmas Lights group.

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STATEMENT OF BALANCES
As at 30 September 2019

	Notes	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
Cash Funds		£	£	£	£
Cash and Bank Balances at Start of Year		7962	1258	9219	7043
Surplus/(Deficit) Shown on Receipts and Payments Account		2121	893	3014	2176
Cash and Bank Balances at End of Year		10083	2150	12233	9219

Other Assets		Cost	Current Value
Detail	Fund to Which Assets Belong	£	£
Playpark Equipment First Tranche	Restricted Funds (Park)	55,000	15,378
Playpark Equipment Second Tranche	Restricted Funds (Park)	12,140	4,233
Log Cabin	Restricted Funds (Woodland)	8,652	3,351
Tools and equipment	Restricted Funds (Paths)	1,177	1,059
	Unrestricted Funds (Woodland, Paths, Café)	4,500	4,050
Christmas Lights	Restricted Funds (Christmas Lights)	1,747	1,572
Total		83,216	29,644

Liabilities	2019	2018
Owing for Café Facebook Advert	£11.00	0

The financial statements were approved by the Board on

03/03/2020


Trustee 

The notes on pages 12 to 15 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 September 2019

1. Financial Year

The Charity changed its legal status from a Company Limited by Guarantee to a Charitable Incorporated Organisation on 22 August 2012. These accounts cover the financial year from 1st October 2018 to 30th September 2019.

2. Basis of Accounting

The accounts are prepared on a receipts and payments basis.

3. Fund Accounting

Funds held by the charity are either Unrestricted or Restricted:

- *Unrestricted funds* are funds that can be used in accordance with the objectives of the charity at the discretion of the directors.
- *Restricted funds* are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

In addition the Board may classify certain types of unrestricted funds as "Designated" i.e. they are set aside by the Trustees for particular purposes.

KBCT operates through working groups as described in the Trustees Report. The groups which had their own funds during the financial year were as follows: Christmas Lights, which raises funds for the provision of Christmas Lights, a Christmas Tree and "Switch On" event; Woodland, which manages an area of community woodland; Park, which manages the village play park; Paths and Transport, which facilitates the provision of cycle and footpaths and the Hub which is looking into the feasibility of a village shop/hub and has set up a community café. Each of these may attract restricted grant income or donations. The Woodland Group raises unrestricted income through the sale of firewood and timber. The café raises funds that are designated for a future Hub.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

4. Tangible fixed assets

Tangible fixed assets are initially recorded at cost. Depreciation is provided at rates calculated to write off the cost of an asset, less estimated residual value of each asset over its expected useful life. All equipment and assets are currently calculated to be depreciating at 10% a year.

5. Legal status

The organisation is a Scottish Charitable Incorporated Organisation and has no share capital. In the event of the charity being wound up there is no financial liability on members.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended 30 September 2019

6. Analysis of Receipts

	notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Donations					
KBCT Members					25
Visitor Donations					200
Other Charitable Bodies					25
Christmas Lights		0	2719		
Workshop Donations					25
Apple Crushing Event		47	0		17
Total		47	2719	2766	292
Grants					
Paths for All 1	1		132		398
Paths For All 2	2		482		1445
Total		0	614	614	1844
Trading Receipts					
Firewood Sales		790	0	790	1403
Timber Sales		410	0	410	
Art Exhibition		47	0	47	
Community Café		4261	0	4261	2995
Fashion Show		0	348		
Total		5508	348	5856	4398
Receipts from Other Charitable Activities					
Reimbursement		0		0	22
Total Receipts		5556	3681	9236	6555

1 25% of Paths For All "Improving Paths" Grant (Altnacardich to Blackfold clearance and drainage). 75% paid in 2017/18.

2 25% of Paths For All "Active Travel" Grant (equipment and contractors for roadside path clearance). 75% paid in 2017/18.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the Year Ended 30 September 2019

7. Analysis of Payments

	notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Payments Related to Charitable Activities					
Woodland Group					
Training		0	0	0	0
Tools and Equipment		268	51	319	345
Membership and Meetings		30	0	30	43
Hub					
Room Hire (Community Meeting)		0	0	0	15
Café					
Training		36	0	36	10
Room Hire		496	0	496	527
Café expenses		1745	0	1745	1476
Café Equipment		204	0	204	62
Advertising		26	0	26	10
Paths					
Redesign work		0	0	0	264
Path Maintenance	1	19	531	549	0
Tools and Equipment	2	0	459	459	756
Postage and photocopying		0	0	0	24
Park					
Maintenance		0	0	0	296
Christmas Lights				0	
Lights & Fittings		0	1747	1747	0
Core					
Postage		0	0	0	32
Insurance		275	0	275	272
Affiliations		90	0	90	90
Equipment		66	0	66	0
Total		3255	2788	6043	4222
Governance Costs					
Preparation of Accounts and Independent Examination		119	0	119	144
Meeting Expenses		61	0	61	14
Total				180	158

1. Restricted funds from PFA "Improving Paths" Grant (clearance and drainage, Altnacardich to Blackfold).
2. Restricted funds from PFA "Active Travel" Grant (equipment and cost for clearance of roadside route).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended 30 September 2019

8. Staff costs and numbers

No salaries or wages have been paid to employees, including the trustees, during the year.

9. Trustees' remuneration & related party transactions

No members of the board received any remuneration during the year (2018: Nil). No expenses were paid out in this Financial Year

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year with the following exception:

Members of the Trust's Woodland Group, including trustees, can purchase firewood and timber produced by the group at a standard price. In 2018/19 firewood and timber was purchased by trustees [REDACTED] (£150) and [REDACTED] (£165).

10. Analysis of Restricted and Designated Funds

		Balance at 30 Sept 2018	Income	Expenditure	Balance at 30 Sept 2019
	Notes	£	£	£	£
Restricted Funds					
Paths					
Paths for All 1	1	399	132	531	0
Paths for All 2	2	728	482	459	750
Kirkhill Community Park		80	0	0	80
Woodland Group		51	0	51	0
Christmas Lights		0	3,067	1,747	1,320
Restricted Total		1,258	3,681	2,788	2,150
Designated Funds					
Hub		2,946	4,261	2,507	4,700
Woodland group		200	0	0	200
Designated Total		3,146	4,261	2,507	4,900
Unrestricted (including designated)		7,962	5,556	3,435	10,083
Totals		9,219	9,236	6,223	12,233

1. Paths For All "Improving Paths" Grant (clearance and drainage, Altnacardich to Blackfold).
2. Paths For All "Active Travel" Grant (equipment and cost for clearance of roadside route).

Independent Examiner's Report

I report on the accounts of the charity for the year ended 30th September 2019 set out on pages **9 to 15**

Respective responsibilities of trustee 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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees considered that the audit requirement of Regulation 10(1) (a) to (c) of the Accounting 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 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 the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention that gives me reasonable cause to believe that in any material respect the requirements:

To keep accounting records in accordance with section 44(1) 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 9 of the 2006 Accounting Regulations have not been met.

[Redacted Signature]

ACIE Licentiate (receipt and Payment) member

Voluntary Action in Badenoch and Strathspey

The Town House

The Square

Grantown-on-Spey

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