

Road to the Isles Facilities Group SCIO

Scottish charity No – SC048758

**Annual Report and Financial Statements
For the period ended 30th September 2020**

Trustees' Annual Report

For the period ended 30th September 2020

The trustees have pleasure in presenting their report together with the financial statements for the period ended 30th September 2020.

Reference and Administrative Information

Charity Name

Road to the Isles Facilities Group SCIO

Charity No

SC048758

Address

Mallaig & Morar Community Centre, West Bay, Mallaig, PH41 4PX

Current Trustees

| | |
|-------------------------------|------------|
| Stuart Griffin | Chair |
| Jacqueline Elizabeth McDonell | Vice-Chair |
| David Newnham | Secretary |
| Nicholas John Murray | Treasurer |
| Eilidh Henderson | |
| Susan Carstairs | |
| Iain Macniven | |
| Stephen McCaig | |
| Catherine Young | |

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was first registered on 12th October 2018. The SCIO has a two tier structure with members and a board of trustees.

Appointment of Trustees

The board consists of nine members which represents the three Community Councils (Mallaig, Morar and Arisaig) and other interested parties. The board would normally attempt to meet once every quarter, however with the ongoing Covid-19 meetings have been limited to 2 virtual meetings supplemented with regular communication.

Membership is restricted to residents of the area (within Mallaig, Morar and Arisaig Community Council boundaries). At the end of the financial year in question, there were 88 members.

Trustees were confirmed at the annual general meeting which was held virtually on the 27th October 2020. There must be a minimum of four and a maximum of nine trustees.

Objectives and Activities

Charitable purposes

The charities' objective is to provide much needed recreational facilities to the benefit of both local residents and visitors. This advances environmental protection and reduces the impact of visitors on the area.

Activities

The main activities of the organisation will be to provide facilities in the area covered by the Mallaig, Morar and Arisaig Community Councils. Initially this will be toilet, shower and campervan waste facilities and interpretative boards and other information about the area.

Achievements and Performance

During this period the SCIO has progressed three significant projects,

- Public toilet facilities at Traigh Beach near Arisaig Completed
- Public toilet facilities at West Bay Mallaig
- The redevelopment of the play park at Cotechan Hill Mallaig.

The toilet projects attracted funding of £444 000 (£300k from Rural Tourism Infrastructure Fund and £144k from Leader European Fund).

Traigh

The asset transfer was completed for the Traigh toilet block and associated land with only a few minor issues. The same cannot be said with the application for the building warrant with The Highland Council interpreting the regulations strictly. This significantly impacted our ability to deliver the project as we had to appeal to the Scottish Government who unfortunately agreed with Highland Council. Fortunately, we were able to alter the design of the tank system and utilise the existing septic tank arrangement which SEPA approved.

We arranged a demolition date, however on entry to the building it became apparent, despite being told to the contrary, that the services were still connected. We managed to organise disconnection and in August 2020 the eyesore was finally demolished, and the site cleared. Shortly after Fion Construction moved in and within a couple of weeks we finally had the two single toilets constructed. A store was built between the toilets, thanks to the volunteer efforts of one of the members, and a cleaner was employed, enabling the toilets to be opened to the public in September 2020. These toilets are completely off-grid.

Mallaig

We also encountered issues with the development of larger Mallaig project. The groundwork costs were significantly more than budgeted and it was unclear whether we would be able to afford them or indeed whether actually getting the services to the site was physically possible. This issue wasn't resolved within the financial year under review although was subsequently resolved.

This impacted on the design of the toilet block as we could not afford the slate pitched roof on the original design. We changed the roof to a mono pitch style which meant we had to apply for planning permission again. Fortunately, we didn't have any objections this time and we received planning permission quickly.

The land ownership and leases also became a problem because it was not clear who owned what. This was an important issue to resolve because a lease for all the land was a requirement of funding. Eventually all parties agreed, and two leases were signed which completed the asset transfer.

Construction was initially expected to have been completed by the Autumn of 2020, but no activity had taken place by the end of September.

Mallaig play park

The affiliated play park project stalled over the period due to a lack of available funding avenues. Despite the exciting designs and huge amounts of enthusiasm, applications for large grants were unsuccessful. However, the project team were undeterred, and a local campaign and some smaller grant awards mean that the project is still moving forward, albeit more slowly than originally envisaged.

Financial Review

Although capital funding was approved for the projects at Traigh and Mallaig, this funding is paid retrospectively by funders, and was not accessible until all consents were in place. While development started in June 2020 at Traigh, the Mallaig project had not received all consents at the year end.

As a result of the main funding not being available in the pre-development phase, we had to seek funding from other charities in the area, a discretionary fund made available by The Highland Council and an informal loan from the local Community Association, who currently host the public toilets in Mallaig.

The trustee's efforts have been fully occupied by the planning and development of the projects. A Go Fund Me campaign was launched initially for the Play Park Project, and a separate one was launched to coincide with the opening of the Traigh Toilets in September 2020, as a way of people donating towards their use of the facilities.

When the Traigh toilet facilities are fully operational they will largely be funded by donations. Mallaig will be a chargeable facility and can be used to subsidise Traigh if necessary. Any excess of income over costs will be returned to the community by improving facilities such as parking, walks and other amenities.

The Play Park Project is at an earlier phase and sources of funding for the development are being sought. The Trustees would like to record thanks to local charities and businesses who have kick started the funding of the redesigned play park.

There was a small surplus, £589 on unrestricted funds at the period end. This is due to an excess of donations over running costs. The Traigh toilets were only opened to the public on the 21st September 2020 and this will not be representative of a full year's operation.

Reserves Policy

Operating income will only commence when the Mallaig project is complete. It is intended that the fees charged in Mallaig will meet any costs of both Traigh and Mallaig.

The trustees policy will be to return any excess of income over costs for the benefit of the local community by funding infrastructure projects.

Plans for future period

The Traigh toilet project has been the first to complete. The Mallaig toilet project has been met with delays and we are currently forecasting completion by Summer 2021. Whilst these projects are consuming the trustees time, we still plan to develop the SCIO and engage with its members and the local communities. More time (and energy) will be available after these projects are completed to focus on this. We also aim to try and

develop the play park project in any way possible and look at sites for grey water disposal from motorhomes and to improve visitor parking in the area.

Covid-19

The pandemic has only had minor effect on the charity. The AGM will have to be postponed or held in a virtual environment. Otherwise only small delays to the various projects are anticipated.

This report was approved by the Trustees on 12th Aug. 2021

A handwritten signature in black ink, appearing to read 'S. Griffin', written over a horizontal line.

Name of Trustee: Stuart Griffin, Chair

Date: 12th AUG 2021.

Independent examiner's report to the trustees on the unaudited accounts of Road to the Isles Facilities Group.

I report on the accounts of the Charity for the year ended 30th September 2020 which are set out on pages 8 to 11.

Respective responsibilities of trustee and independent 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 consider that the audit requirement of Regulation 10(1) (d) 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 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:

1 which gives me reasonable cause to believe that in any material respect the requirements:

- * to keep accounting records 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 9 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.

Maie McMillan

Maie McMillan Cert Acct (Open)
Date: - *17th AUG* 2021
Senior Finance Officer
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



Road to the Isles Facilities Group SCIO
 Receipts and Payments Accounts
 For the year ended 30th September 2020
 Scottish Charity Number - SC048758

| | | Year to 2020 | Year to 2020 | Year to 2020 | Year to 2019 |
|---|------|-------------------|-----------------|-----------------|-----------------|
| | Note | Unrestricted £ | Restricted £ | Total £ | Total £ |
| Receipts | | | | | |
| Grants and Donations | | | | | |
| Grants | 4 | - | 42,018 | 42,018 | 11,580 |
| Donations | 5 | 1,493 | 5,662 | 7,155 | 1,836 |
| Bank interest received | | - | - | - | - |
| Other Income | | | | | |
| MMCCA Loan | 11 | - | 2,030 | 2,030 | 2,000 |
| Total Receipts | | 1,493 | 49,711 | 51,204 | 15,416 |
| Payments | | | | | |
| Traigh Project | | | | | |
| Project Costs | | - | 33,219 | 33,219 | 6,624 |
| Legal Costs | | - | - | - | 994 |
| Consumables | | 242 | - | 242 | - |
| Cleaning | | 248 | - | 248 | - |
| Insurances | | 99 | - | 99 | - |
| Mallaig Project | | | | | |
| Project Costs | | - | 13,564 | 13,564 | 4,680 |
| Legal Costs | | - | 2,190 | 2,190 | - |
| Governance Costs | | | | | |
| Independent Examination | 7 | - | - | - | - |
| Total Payments | | 589 | 48,972 | 49,562 | 12,298 |
| Surplus/(Deficit) for the year before transfers | | 904 | 738 | 1,642 | 3,118 |
| Transfers between funds | 6 | - | - | - | - |
| Surplus/(Deficit) for the year | | 904 | 738 | 1,642 | 3,118 |

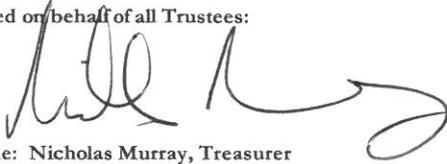
Statement of Balances - as at 30th September 2020

| | | | | |
|----------------------------------|-------|--------|--------|--------|
| Opening cash at bank and in hand | 86 | 3,032 | 3,118 | - |
| Add Income | 1,493 | 49,711 | 51,204 | 15,416 |
| | 1,579 | 52,743 | 54,322 | 15,416 |
| Less Expenditure | 589 | 48,972 | 49,562 | 12,298 |
| Transfers | 6 | - | - | - |
| Closing cash at bank and in hand | 990 | 3,770 | 4,760 | 3,118 |

Bank and Cash Balances

| | | | | |
|------------------------|-----|-------|-------|-------|
| Treasurers Account | 990 | 3,770 | 4,760 | 3,118 |
| Outstanding lodgements | - | - | - | - |
| Outstanding cheques | - | - | - | - |
| Petty cash | - | - | - | - |
| 9 & 10 | 990 | 3,770 | 4,760 | 3,118 |

Signed on behalf of all Trustees:



Name: Nicholas Murray, Treasurer

Date: 12 August 2021

The notes on pages 10 to 11 form part of these financial statements

Road to the Isles Facilities Group SCIO
Scottish Charity Number - SC048758
Notes to the accounts
For the year ended 30th September 2020

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single bank account for the day-to-day running of the charity. During the year the Charity received misc donations totalling £1,493.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the Charity received donated funds of £5,662 towards the Play Park Project. Grants totalling £42,018 were received towards costs for the Traigh Projects.

3 Related party transactions

The Mallaig & Morar Community Centre Association (MMCCA) made a loan of £2,030.26 to the Charity for pre-development costs (SEPA Licence Fee and Building Warrant costs). Jacqueline McDonell, Secretary of the Charity is also the Chair of MMCCA.

4 Grants

| | Unrestricted Funds | Restricted Funds | Total 2020 | Total 2019 |
|---------------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| Mallaig & Morar Community Centre | - | - | - | 3,340 |
| Gower Trust | - | - | - | 6,300 |
| The Highland Council | - | - | - | 1,940 |
| The Highland Council (Traigh Project) | - | 42,018 | 42,018 | - |
| | <u>-</u> | <u>42,018</u> | <u>42,018</u> | <u>11,580</u> |

5 Donations

| | Unrestricted Funds | Restricted Funds | Total 2020 | Total 2019 |
|-------------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| Misc Donations | 1,493 | - | 1493 | 86 |
| Mallaig Community Council | - | - | - | 1,750 |
| Mallaig Bookshop (Playpark Project) | - | 1,500 | 1500 | - |
| EWOS Ltd (Playpark Project) | - | 1,000 | 1000 | - |
| Go Fund Me (Playpark Project) | - | 1,986 | 1986 | - |
| Co-op (Playpark Project) | - | 1,176 | 1176 | - |
| | <u>1,493</u> | <u>5,662</u> | <u>7,155</u> | <u>1,836</u> |

6 Transfers between funds

There were no transfers between funds during the year (2019: £NIL).

7 Governance Costs

| | Unrestricted Funds | Restricted Funds | Total 2020 | Total 2019 |
|-------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| Independent Examination | - | - | - | - |
| Accounting Services | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

8 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time for no remuneration to the charity.

9 Restricted Funds

| | At 1st October 2019 | Incoming | Outgoing | Transfers | At 30th September 2020 |
|------------------|------------------------------------|-----------------|-----------------|------------------|---------------------------------------|
| Restricted Funds | 3,032 | 49,711 | (48,972) | | 3,770 |
| | <u>3,032</u> | <u>49,711</u> | <u>(48,972)</u> | <u>-</u> | <u>3,770</u> |

10 Unrestricted Funds

| | At 1st October 2019 | Incoming | Outgoing | Transfers | At 30th September 2020 |
|--------------------|------------------------------------|-----------------|-----------------|------------------|---------------------------------------|
| Unrestricted Funds | 86 | 1,493 | (589) | - | 990 |
| | <u>86</u> | <u>1,493</u> | <u>(589)</u> | <u>-</u> | <u>990</u> |

11 Current Liabilities

| | Unrestricted Funds | Restricted Funds | At 30th September 2020 |
|------------|-------------------------------|-----------------------------|---------------------------------------|
| MMCCA Loan | - | 4,030 | 4,030 |
| | <u>-</u> | <u>4,030</u> | <u>4,030</u> |