

Belhelvie Community Trust

SC044563



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2020		31	December	2020

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	3,859	4,962			8,821	11,435
Legacies					-	
Grants	-	22,915			22,915	9,505
Receipts from fundraising activities	1,520				1,520	1,063
Gross trading receipts	-				-	10,514
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	5,379	27,877	-	-	33,256	32,517
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	5,379	27,877	-	-	33,256	32,517
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	8,017				8,017	10,655
Investment management costs					-	
Payments relating directly to charitable activities		24,110			24,110	15,880
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	300				300	300
Preparation of annual accounts					-	
Legal costs					-	
Other					-	1,584
					-	
A3 Sub total	8,317	24,110	-	-	32,427	28,419
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	8,317	24,110	-	-	32,427	28,419
Net receipts / (payments)	(2,938)	3,767	-	-	829	4,098
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(2,938)	3,767	-	-	829	4,098

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	9,890	7,151			17,041	12,943
	Surplus / (deficit) shown on receipts and payments account	(2,938)	3,767	-	-	829	4,098
						-	
	Cash and bank balances at end of year	6,952	10,918	-	-	17,870	17,041
(Agree balances with receipts and payments account(s))		-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature	Print Name	Date of approval
		18.1.21
		18.1.21

APPENDIX 3



Independent examiner's report on the accounts v2

v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Charity name BELHELVIE COMMUNITY TRUST						
SC 045563						
Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2020	to	31	12	2020
						(remember to include the page numbers of additional sheets)

Set out on pages

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 2006 Accounts Regulations. 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 ~~[other than that disclosed on the attached page*]~~

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.

Signed:
Name:

[Redacted Name]

Date:

Relevant professional qualification(s) or body (if any):

FCA

Address:

[Redacted Address]

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.



Belhelvie Community Trust

Scottish Charity No – SC045563

Annual Report and Financial Statements

For the year ended 31st December 2020

Ref SC045563

Trustees Annual Report

For the year ended 31 December 2020

The trustees have pleasure in presenting their report together with financial statements for the year ended 31 December 2020

Charity Name: Belhelvie Community Trust

Charity Number: SC045563

Address: [REDACTED]

Current Trustees:

[REDACTED]	Chair
[REDACTED]	Vice Chair
[REDACTED]	Secretary & Treasurer

Accountant:

[REDACTED]

Auditor:

[REDACTED]

STRUCTURE, GOVERNANCE AND MANAGEMENT

Belhelvie Community Trust is a Scottish Charitable Incorporated Organisation (SCIO) which was registered in its current legal form on 22 April 2015. It was previously a constituted community group but changed its legal form to a SCIO. It has a single tier structure, and as such the trustees are members of the charity. All of the work of BCT is carried out by volunteers.

During 2019 Belhelvie Community Trust maintained its charitable status and has submitted required returns to OSCR to comply with regulations.

APPOINTMENT OF TRUSTEES

The management committee, which normally meets on the fourth Monday of the month, is made up of the charity's trustees. Meetings are held bi-monthly. Membership of the Trust is open to all residents in the Parish of Belhelvie and to anyone outside the Parish with an interest in the activities of the Trust. All meetings are open to all members. Trustees and office bearers are elected at the Annual General Meeting which is held in January.

OBJECTIVES

Belhelvie Community Trust operates throughout the Belhelvie Parish in Aberdeenshire, in the settlements of Balmedie, Belhelvie, Potterton, Whitecairns and Blackdog, and all other dwellings within the parish. The charitable purpose of Belhelvie Community Trust is the advancement of citizenship or community development. The organisation was formed to benefit the community of Belhelvie Parish with the following objective:

- advancement of community development, including the advancement of rural regeneration, by working as an umbrella group to support existing community projects and organisations and to create new initiatives throughout the Parish of Belhelvie, all for the benefit of its residents.

COVID

The unprecedented Covid pandemic impacted heavily in all sorts of ways on the activities of BCT and its projects. As a charitable Trust we considered implications, regulations and restrictions as the pandemic progressed. Trustees decided that the safety of our volunteers and users of our projects was our priority. The decision was made that The Sand Bothy and Balmedie Beach Wheelchairs, both due to open at beginning of April, would stay shut. The Sensory Garden is part of a public footpath so it remained open with some volunteer activity during summer months, with Covid regulations applied.

Contracted work in the Sensory Garden and at the toilet block in Balmedie Country Park had to be put on hold with aim of going ahead in spring 2021. However, purchase and installation of an inclusive roundabout in Sand Bothy Play Park was completed in October 2020! We had several community events planned for 2020, but these all had to be cancelled.

We also decided that rather than hold meetings, Rosie Nicol would supply a bi-monthly activity summary of any progress. We have continued to keep accounts and comply with all necessary OSCR requirements. Our proposed Community consultation is on hold until we can safely carry out the work.

BCT has not run any projects aimed at alleviating the effects of Covid, but we have worked in partnership with BCC and Belhelvie Church to set up a network of local volunteers who are willing to help others with practical tasks. We have also linked to the Grampian Coronavirus Assistance Hub which has provided advice and assistance to people throughout the north-east of Scotland

ACTIVITIES

- The Sand Bothy

In June 2016 BCT was granted a Community Asset Transfer with a 10 year lease, at a rent of £1 per year with responsibility for all repairs and maintenance of the building transferring to the Trust. Until and including 2019 The Sand Bothy was run as a visitor centre and community building, providing a permanent exhibition about the local beach, country park and surrounding area, a space for classes, community groups, workshops and hobby groups and a kiosk selling hot and cold drinks and ice creams. We developed the exhibition further with more information and a monitor to show film and photographic displays. The Sand Bothy has a web-site and a Facebook page. In 2019, The Sand Bothy exhibition was again awarded 3 stars by Visit Scotland. In January 2020, we carried out repair and replacement work on the western side decking and disabled access ramp. We were able to pay for this from 2019 from Bothy kiosk takings.

The COVID pandemic impacted heavily on The Sand Bothy. As it fell into 4 categories of use – a community building, an enclosed building in a country park, a community facility and a visitor centre, its use was regulated by 4 different sets of COVID rules. We researched all the regulation that we would have to comply with for hygiene and safety purposes. Although we could have opened as a takeaway we decided that our main concern was the wellbeing of our volunteers and our customers so The Sand Bothy did not open as a refreshment kiosk or community venue during 2020. We were of course unable to hold our Easter, summer and Christmas community events. As a result we had **no income** from these sources which have sustained us in the past and enabled us to support other community projects.

However, during the summer of 2020, we were able to work with Love Rara Kidz Ltd, a local community interest company which ran outdoor activity summer camps which were based around the Bothy. Love Rara took full responsibility for all the COVID regulations required to run these sessions, so the children were able to have some fun after lockdown, Love Rara was able to continue its activities, and The Sand Bothy benefited from booking fees.

We had to pay ongoing expenses of running the Bothy e.g. electricity and we are very grateful to local supporters who made and sold facemasks and ran a Just Giving Page which brought in a total income of approximately £2000. We are also very grateful to some of our volunteers who have helped to look after the building throughout the year and everyone who kept an eye out for any problems there. Without the support of local people, The Sand Bothy's future would be looking very uncertain indeed.

- Balmedie Community Sensory Garden

The COVID pandemic also impacted on Balmedie Sensory Garden. Our contractors were unable to carry out the planned Phase 2 work of installing benches and tables and several sensory features. All being well, this work will go ahead in spring of 2021. Volunteers met weekly at the garden during the summer, complying with COVID regulations, planting and keeping the garden in order. Importantly, during lockdown and beyond the garden became a focal point for local families. Children painted pebbles at home with illustrations and messages and then placed the pebbles in the garden. As the garden is part of a public path, people of all ages were able to enjoy the plants and pebbles throughout the summer.

- Balmedie Beach Wheelchairs

During 2019 Balmedie Beach Wheelchairs were available for free hire from April to October, operating out of a large Bunker supplied by Aberdeenshire Council and maintained by Balmedie Beach Wheelchairs. The project was busy, used by many disabled people, their carers and families. Thanks to donations, we were able to buy an additional chair, bringing our fleet to 6, and were looking forward to a busy year, promoting the project far and wide. However, COVID regulations meant that we were unable to open on a regular

basis, so our plans were stalled. We did however arrange a few special bookings which had to be meticulously planned. We have continued to maintain our Bunker and equipment during 2020 and look forward to opening up again in 2021 depending on ongoing COVID situation.

- Balmedie Country Park

The Sand Bothy is set in Balmedie Country Park which is owned and managed by Aberdeenshire Council. There are no Council staff based at the Country Park, and Council resources are limited. The Sand Bothy team have become the “public face “ of the park with many issues brought to our attention including condition of toilets and boardwalks, litter in the park and beach and access to the beach. In previous years, BCT developed good working relationships with Aberdeenshire Council staff. We are clear though that BCT can not take on the responsibilities of the council as we depend entirely on volunteers and voluntary financial contributions. We are however happy to be part of any Council led projects in the park. In 2020, our work in the park has been restricted by the pandemic, but nevertheless we have funded and installed an inclusive roundabout in the play park next to The Sand Bothy.

- Changing Places Facility in Balmedie Country Park

Soon after Balmedie Beach Wheelchairs came into being, we realised that toilet facilities for disabled people in Balmedie Country Park are far from adequate. There is a disabled toilet with ramp access, but it is small with no changing facilities and no hoist. We started to consider altering the building to make the disabled facility bigger to accommodate an adult sized changing table and a fixed hoist so that disabled folks of all ages can be changed in comfort by family and carers. Aberdeenshire Council agreed to the work and during 2019 we have been consulting architect, engineer, builder and Changing Places experts, raising funds and obtaining necessary warrant. By the end of 2019 we had been promised £20k by Aberdeenshire Council, £20k by Scottish Community Landfill Fund and awarded £3k from Youth Philanthropy Initiative, won for us by Ellon Academy pupils. However, just as work was about to start, along came coronavirus so the project was put on hold. Everything is in place for work to start early in 2021.

- Bench in Magnificent 7s Woods

We obtained funds from Formartine Partnership to buy a bench for public use for installation at top of new ramp from Old Road into the Magnificent 7s Woods. Installation was delayed because of Covid restrictions, but in the autumn, this work was safely carried out by volunteers from BCT and Better Balmedie

- Support for Community Groups

Throughout 2020 Belhelvie Community Trust has given a little support to other community groups, including Blackdog Residents Association, Potterton Community, Balmedie Christmas Lights, Better Balmedie, Balmedie Health Walks and Balmedie Congregational Church. However this work has been limited by coronavirus restrictions.

- Funding and Finance

Sales at The Sand Bothy kiosk during 2019 were sufficient to pay the running costs of the building and buy essential equipment and to transfer £4000 to BCT account for other projects, so we were in a good position. In January 2020 we spent £2k on essential rot work to the western decking and disabled access to the Sand Bothy, replacing supports with metal ones boards. We had sufficient funds at beginning of year to cover work on toilet block and sensory garden, COVID has meant no income via The Sand Bothy kiosk. We have applied for funding to help with restarting after COVID, but have been unsuccessful so far.

- Other Organisations

During 2020, BCT has maintained relationships with many other organisations including various services in Aberdeenshire Council, although several planned pieces of joint working had to be cancelled. However The Sand Bothy is now a base for “Take 4 for the Shore”, a project run by East Grampian Coastal Partnership, providing visitors to the park with litter pickers, bags and gloves, so that they can clear litter from the beach and park. We looked to other organisations for advice on operating within COVID regulations. Guidelines were sometimes very confusing, but Visit Scotland was particularly helpful with advice and guidance.

PLANS FOR THE FUTURE

The future is uncertain, though BCT will continue with its aim of supporting existing community projects and creating and developing new ones. However we recognise that our ways of working will have to be reviewed to comply with Covid regulations as time moves on. We hope that work at the toilet block at Sensory Garden will be completed in spring of 2021. Our plans are contained in the BCT Business Plan for 2020 - 2021. We need to review how the charity is administered, and seek volunteers to take on specific roles.

 Secretary BCT January 2020