



Appendix 1

Chair's Report 2023 - 2024

Introduction

Tarland Development Group met eight times within the last year not to mention many more individual meetings, steering group meetings, events, chats, discussions and emails.

With no secretary currently in post this has been challenging in producing minutes. We had hoped one of our existing employees would have taken it on but we have recently appointed [REDACTED] to become a paid secretary.

Since our last AGM we co-opted [REDACTED] as Paths trustees and [REDACTED] (Seedswap). We said goodbye to [REDACTED] as a trustee but he will continue to produce the Tarland Calendar. We also said goodbye to [REDACTED] as trustee for gardens but [REDACTED] has joined the Trustees now too. Thank you for their time supporting TDG projects.

TDG now employs six individuals on a very part time basis. The bee group employ [REDACTED] as a gardener. The trails recruited a 2nd maintenance staff member, [REDACTED] to work alongside [REDACTED]. We said goodbye to [REDACTED] who looked after the social media (for TDG and the Trails) however [REDACTED] took on the role since. [REDACTED] keeps the toilets in order and [REDACTED] returned to take the reins at the festival.

Throughout the past year we have secured funds from a range of sources. We are very grateful to all trustees and steering group members for their work on completing these applications to support the wide range of TDG projects. Also we are very grateful to all the volunteers who support our projects.

Chris Redmond, Chair, 9th October 2024

Project Updates: Thanks to all the trustees for their reports to summarise the year for TDG. A full copy will be sent with minutes / added to Tarland Website.

• Tarland Bee Group (Lead Trustee: [REDACTED])

Tarland Bee Group has seen a steady year overall in 2024, with most major works on apiaries now complete and things running as planned. We now have over 40 members, a mixture of individuals and families, which is a super number to level out at given the size of our apiaries and the region we cover for supporting and mentoring new members. We did not run a beginners course this year and are reviewing over the winter the demand for this course, with the intent on running another in Spring 2025 if there is enough interest. The main apiary at Oldtown has seen a great increase in usage this past year, from regular winter talks, community honey extraction, hosting beekeeping exams and through to use by other groups in TDG such as the Apple Pressing Group. Our revised parking guidance for Oldtown is available on request. We came to the end of another successful year with an interview on BBC Radio Scotland,

showcasing our apiary with key contributions from our own beekeepers, including our youngest 8yr old beekeeper! This was subsequently picked up by BBC Sounds' Picks of the Week!

• **Tarland Paths Group (Lead Trustee:** [REDACTED]

[REDACTED] was appointed the TDG trustee with responsibility for the Tarland Path network at the board meeting on 28th February this year. Since the post had been vacant for some time, Ken spent the first few months familiarising himself with what was needed by way of path maintenance and connecting with the McRobert Trust (MRT) factor to see if they were prepared to help us with maintenance work.

Since then [REDACTED] has walked all the paths and noted where work needs done and have counted the number of way markers (14) and finger posts (6) that have fallen over and need to be replaced and noted that there are gates that have been repaired. [REDACTED]

[REDACTED] has also helped do a detailed survey of the black circular path noting all work that needs to be done on it.

Path Maintenance: The TDG strimmer and accoutrements were handed over [REDACTED] and are now stored at the TT storage container. It has proved harder than [REDACTED] thought to organise work parties to help trim grass and cut back bushes that are growing across some paths, notably the upper section of the Corrachree path. The inclement summer weather hasn't helped. Thus, the board agreed to use some the paths budget to pay for this to be done, and [REDACTED] has agreed to tackle the Corrachree path.

Way markers and finger posts: We have sourced a company that can manufacture finger posts and way markers from recycled plastic that will last longer than the originals made from larch. We applied for a grant to pay for 6 finger posts (needed on the Tarland Way) from the Coull Hall Trust, but we were unsuccessful with this application.

Gates: A number of gates need to be repaired, and this really should be tackled by the MRT. So far, requests to do maintenance work have not been actioned. However, [REDACTED] plans to meet with the MRT to see what we can do about this and to discuss the matter of replacing fallen way markers,

Tarland Way: [REDACTED] continued to oversee the project to create a diversion on the Tarland Way around the property where there are dogs that bother some walkers. A route has been agreed with landowners but funding is required to design and create the diversion. Meanwhile, fencing has been repaired and the Heughhead Bridge to the track has been repaired but additional material is required.

• **Tarland Wetlands Group (Chair: [REDACTED] Lead Trustee: [REDACTED])**

The group's vision is to develop a set of natural wetlands fitting within the farming system, for the benefit of wildlife, the environment and local people. The group has undertaken upkeep and management of the Waste Water Treatment Works (WWTW) hide and wetland, with The MacRobert Trust (MRT) and the tenant farmer. This includes signage, vegetation management, and water level management for birds in the adjoining field. A meeting was held on site with Scottish Water (SW) on 1 August 2024 and they have agreed to cut the wetland annually using their own contractor. SW comms team are planning to make a video on the site with the group's involvement, to promote its biodiversity and water quality value. Bird records continue to be collated and shared with the local Recorder. Camera trap footage is available to view here: [Tarland Development Group - YouTube](#). The Viewfield Wetland in the village is also being managed by the group. The ponds have been de-silted by (MRT). An interpretative sign to explain the functioning of the wetland is now in place. Another scrape has been created on the Ordie wetland (Green Moss) by MRT. A small dam is also in place to create more open water and hold back its release to the drain. The Community Council are now leading on upper catchment works, with the aim of alleviating flooding in Tarland. The Wetlands Group will be involved in these discussions and actions on the ground, along with other groups and interested parties. The Tarland Burn Restoration project will not be progressed any further until these works have

been completed. If anyone has an interest in wetland creation or wetland restoration as well as potentially any specific locations do get in touch and we can discuss possibilities. In the meantime the group can advise on small wetlands such as garden ponds.

• **Community Composting (Lead Trustee: [REDACTED] Organiser: [REDACTED])**

The composting group has more members than ever this year - 63 households. The volunteer pool is healthy too at 20 but we can always do with more [REDACTED] is managing the heaps well but as always we have an excess of compost. Thanks to the MacRobert Trust for moving it to the Community Garden. We are charged for the tractor hire and give free refreshments at the Tearooms to volunteers so we may need to put fees up a little next year.

• **Cromar Food Waste Project (Lead Trustee: [REDACTED]) :**

Aims of the project:

In recognition of the negative impacts food provision can have on the ecosphere and that a reported 900 million tonnes, or 30% of produced food, becomes waste, which in itself is environmentally destructive, the primary aim of our project is to carry out measures that would reduce food waste in Cromar.

Currently there are three measures we employ.

1. Rescuing and redistributing food intended for waste.
2. Providing an outlet for businesses and organisations wishing not to waste surplus or dated food items.
3. Providing Education and training in the preparation of nutritious food with the minimum of waste.

Resources:

The project now has 10 dedicated volunteers providing several hours of their time weekly to the project. The Tarland Pavilion as food store and location for food pop-ups and project events such as fun days. Aberdeenshire Council have given us permission to make use of the pavilion, without charge. A chest freezer for storing perishable foods between food distribution pop-ups. The Tarland Welfare Trust have allowed us to site the freezer in the MacRobert hall basement,; again without charge for electricity consumed. Various items for food preparation including ceramic hobs, utensils, soup pot, pressure cooker and dehydrator obtained via various funding applications and donations. The Paper Shop donated a dehydrator.

1. Rescuing and distributing food intended for waste:

Volunteers at least on a weekly basis pick up food from Aboyne Co-op that would exceed sell by date on the following day. Food items that can be frozen are stored in the chest freezer. Fortnightly a visit is made to the Aboyne Food depot to collect any out of date foods. Monthly, we hold afternoon food distribution pop-ups at the Tarland pavilion on Mondays and at Logie Coldstone Community Hall on Tuesdays, where people are free to uplift food items.

2. Serving as an outlet for surplus food:

We have been gratefully receiving donated food items from individuals, businesses and organisations. E.g. the Caravan Site providing drinks and confectionery beyond sell by date, the Co-op Food Waste Country Food Trust donating boxes of vacuum packed ready meals, Bachory 'Number One' Community Cafe has donating surplus food items, MacRobert Trust donating fresh fruit and veg.

3. Providing Education and Training

On occasions we provide packs of ingredients with the cooking recipes enclosed. This September we held our first 'Cook-In' event where we advised and supervised 19 Brownie Guides in the preparation of a nutritious three course meal using food rescued from waste. The event was a brilliant success mainly through the enthusiasm of the Brownies who were awarded their Grow and Explore badge.

Achievements:

From January to September we have dispensed approximately 2,900 food items to estimated 350 recipients. Using research data of the Oxford University affiliated 'Our World in Data', we estimate the CO2 equivalent gas emissions saved by the project since January to be 111 tonnes, the equivalent of the carbon footprint of 40 individuals. We hold a regular 'Food Kitchen' event at the Tarland Food and Music Festival where there is a food waste pop-up and serving of soup bread and ice cream. Again this year it was well attended resulting in a warm community atmosphere despite the disappointing lack of local musicians but aided by the story teller, Pauline.

Development Potential:

It is possible to prevent much more Co-op food from going to waste. However we are limited by the number of volunteers and our freezer storage capacity. These are two areas we intend to tackle. Also it has been raised by the Office of National Statistics that households contribute up to 70 percent of food waste in the UK. This is another aspect of waste that we will consider addressing through education.

Acknowledgements:

The success of this project is dependent on all supporting bodies. Our thanks in this respect go to Aboyne Co-operative, Aboyne Food Depot, MacRobert Trust, Tarland Camping and Caravanning Club, The Paper Shop, The Country Food Trust, Banchory Number One, Tarland Welfare Trust, Aberdeenshire Council and many individual donators.

• Food and Music Festival (Lead Trustee: [REDACTED])

The 11th Tarland Food and Music Festival should have kicked off on Thursday the 19th September with a film put on by the film club. Unfortunately, there was a power cut in the village and it had to be postponed. After that however, everything went to plan and the festival started on Friday with basket making with Deeside Willow followed by a music session in the Aberdeen Arms. Then after a double booking last year meant he couldn't come to Tarland, Kris Drever finally made it, ably supported by [REDACTED]. The gig had the biggest Friday turnout in the festival's history. We had a remarkable 19 events on the Saturday, some free (the morning market, storytelling, a mushroom walk, food waste sessions, a pipe band, the Banchory Morris Men, a scything course, a farming talk, the Kintra choir, a nature and cultural heritage walk, another session at the Arms) and some paid for (Scots singing workshop, [REDACTED] at Migvie Kirk, making a hairst knot at the garden, an Indian cookery class, Paul's musical walk, cocktails and canapes at Douneside House, the toddlers duck race) with the day being brought to a fantastic conclusion by [REDACTED] and friends, supported by the Paddy Buchanan Band. Most events were sold out, including the evening concert for the 4th year in a row. Food throughout the day was provided by the cafe, Commercial, Fired Up Pizzas, Carolsons Coffee, the senior citizens and (in the evening) the golf club. Sunday was much quieter as usual, with a yoga session, [REDACTED] history walk, a Scots service in the kirk, a talk by [REDACTED] another by [REDACTED] then the festival was brought to a finish by [REDACTED] first being interviewed by [REDACTED] then singing with [REDACTED].

We have to thank our paid administrator [REDACTED] for doing all the organisation, the committee (myself, [REDACTED]) and the very many volunteers without whom nothing would have happened. Feedback has been very positive on all the events, but we are always looking for new ideas and ways in which the festival can be improved. Financially the festival has only survived through a variety of grants, which have become harder to get in recent years. This year with most of the bills in it looks as if we will lose around £1,500 though we are still hoping for a grant from the Coull Hall Trust. We have enough in reserve for the next 2 or 3 years, but will eventually have to look for more funding.

• Tarland Trails (Drummy Woods and Pittenderich) (Lead Trustee: [REDACTED])

Tarland Trail, Pittenderich had seen an estimated 44,000 visits in year one (April 2023 to March 2024). Water was connected this year for drinking water and a bike wash (Yet to be installed).

A consultation event was held on the possibility of hub buildings and both the CCC and TDG reports are available online for these.

An application was made for planning permission for a composting toilet at Drummy Woods which was granted recently. Throughout the year, Tarland Trails used social media to keep riders and locals updated on events, developments, and opportunities to engage with the trails (volunteer maintenance).

The trails hosted a round of the Scottish National Cross Country series, another successful demo day and on (This) Sunday 13th October an enduro event.

We opened our remaining trail 'Rip Tide' at the start of August and CRC Trails are back at the moment completing the last connection of this.

From the proceeds of the trails we have been able to support Dr Bike Sessions at Tarland School and provide MTB coaching free of charge. We are just in the process of provided bike locks for businesses following a business meeting held in late August after the consultation event.

• **Apple Group (Lead Trustees [REDACTED] [REDACTED])**

Several of our regular volunteers reported a poor harvest of apples this year, due to the unseasonably cold and wet summer. This resulted in the following:-

- Fewer volunteers at the first pressing
- Skin blight on a significant portion of the apples
- Sharper apple juice from our first pressing.

Key results to date:-

- 150 bottles re-used thanks to the recycling initiative led by [REDACTED]
- Cost savings of £225 from recycled bottles (based on £1.50 cost per bottle)
- 75 bottles produced from our first pressing in 2024

Financials:-

- Sales 2023 - 460 bottles sold. 406 to volunteers at £2 and 54 sold at the market at £4. Surplus of £850, but no major expenditure in 2023
- Sales 2024 - £240 to date. We will need a new pallet of bottles - estimated cost £1000. Current balance £2000 which will cover bottles

and potentially any equipment replacement.

What's New?:-

- Free tasting samples at Market during Food and Music Festival. This created great PR and converted several new customers.
- Selling Apple Juice at the bar on Saturday evening was successful and should be repeated for next year's concerts.
- Offering private supervised pressing at the apiary, with home pasteurising. The customers were delighted with the 21 bottles they produced.
- PR from Tullochbeg Turkeys for the donation of apple pulp

What's next?:-

- More Pressings to generate further sales
- Review new ways to market/sell finished product. Increased social media/link up with a local business

• **Gone to Seed (Lead Trustee: [REDACTED] Organiser: [REDACTED])**

Last year the seed saving workshop took place in November in the Upper Hall. A new winnowing machine – made by the Inchmarlo Men's Shed to specifications provided by [REDACTED] was pressed into service with great results. Masses of seeds were bagged by our willing volunteers and swapped at the Seed Swap and Potato Day at the End of February. The day was a success - lots of people from Tarland and further afield came and bought seed potatoes! Left over seed potatoes were donated to the local schools and gratefully received. Income above expenses was £322 and the reserves stand at £3188. The seed saving workshop will take place on Sunday 24th November!! 2-4pm, next month – in the Bee Bothy and the Seed swap is scheduled for 22 February 2025 – same format as the last one.

• **Tarland Community Garden (Lead Trustee: [REDACTED])**

1 We held Scotland garden open day in August, it was well attended and will be joining next year again.

2 The Tarland Food and Music Saturday at the garden was very successful, a very busy afternoon with plenty of visitors.

3 Doctor Carroll, Aboyne and Tarland doctor, brought 1st year medical students along to the garden again this year. This was to show them how a project like ours can help with mental health and wellbeing.

4 Marie Lerche, A Danish market gardener over here for the summer, kindly gave us practical classes on planting, garden pests and green manure amongst other helpful tips.

5 We are still holding our Monday morning work party's, members, keeping on top of jobs around the garden and enjoying a cuppa and sometimes cake, and always a good few laughs, a lovely sociable morning.

Tarland Calendar (Lead Trustee: [REDACTED])

Calendars sold well last year. More planned for this year with the pictures chosen and calendar in production for earlier release and purchase.

Tarland Lego Club (Lead Trustee: [REDACTED])

Lego club was set up in December 2022 and year one was a huge success. We meet once a month in MacRobert Hall between 3.30pm and 5.30pm. Year two has seen continued success with more set sets added, donations of lego received and over 600 people enjoying coming together at the club between October 2023 - September 2024. Lego club was cancelled in April 2024 due to volunteer illness, and the club didn't meet in August due to the Tarland Show.

Representatives from the club were invited to meet with Prince Edward in March 2024 to share Lego clubs success along with other TDG projects and initiatives funded by MacRobert Trust. In September 2024 Lego club was visited by a representative from Enterprising Aberdeenshire

who spoke to numerous adult club attendees about accessing funding and support to start or grow their businesses.

Our volunteers continue to be the reason Lego club is such a success, with [REDACTED] and [REDACTED] being the best brick organisers and break-downers, [REDACTED] making sure everyone has snacks and drinks to keep the creativity going, and, [REDACTED] being all round good brickers who help younger ones and display tremendous speed building skills. Special thanks to [REDACTED] who help with judging the monthly challenges. We have a small group of volunteers are helping with Lego inventory between sessions, which involves taking sets and meticulously checking them to ensure all pieces are present.

[REDACTED] Lockerbie's running fundraising activities raised £1190 which enabled the purchase of new lego sets, chosen by attendees of the club. Two iPads have been purchased using funding from Marr Area which are used each month for 3D instruction and for making stop motion animation. Lego club was awarded £350 from the Coull Hall Trust to support the purchase of some Lego coding sets. These will be used at club and at family focussed pop up sessions in the hall. Future funding will be sought from MacRobert Trust to keep the club running in its current form - being free to attend. Next Club meet - This Friday!

Film Club: (Lead Trustees: [REDACTED] **Organiser:** [REDACTED]

Tarland Film Club was restarted in September 2023, and has steadily grown its audience by showing a variety of films from around the world. [REDACTED] has taken the lead on organising film club, liaising with NEAT to book and collect equipment and films, booking the hall and setting up for the films. Film Club have worked with Cromar Future Group, Tarland Climate Change Group, Tarland Food and Music Festival and Tarland Trails to co-facilitate events across the year. A massive thank you to Charlie for his work.

Final Word:

We are a bunch of volunteers who all have other groups we are involved in and our own lives to lead too. We do our very best to keep about 15 projects going, all of which have in my opinion made Tarland a much better place over the last 20 years or so.

There is always room for improvement about how we can do things better and do more. This relies on new people coming on board with ideas, getting involved to make a difference and help out, to develop Tarland further for locals and visitors alike.

Report of the Trustees and
Financial Statements for the Year Ended 30 June 2024
for
Tarland Development Group

Tarland Development Group
Report of the Trustees
for the Year Ended 30 June 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Tarland Development Group (TDG) is a Scottish Charitable Incorporated Organisation (SCIO) whose aim is the advancement of community development and in particular promotion of the arts, culture, heritage, environmental enhancement and protection, the provision of recreational activities, the support of honeybees and beekeepers, improvement in the standard of beekeeping and promotion of honeybee products all within the Parish of Tarland and Howe of Cromar in the Marr Area of Aberdeenshire.

Significant activities

During the year, the charity continued the development of the mountain bike trail centre.

Public benefit

The Trustees confirm that they have referred to the OSCR general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities and setting policy for the year.

The public benefit for our services reaches all those who wish to access them in the Marr Area and across all age groups. We monitor the impact of this benefit through the use of the bike trails, subscriptions, group participation and social media usage.

Volunteers

To meet its aims, TDG undertakes a wide range of projects on behalf of the community. While TDG will apply for funding to pay personnel where possible, its activities are heavily dependent on volunteers supporting the various projects in a wide variety of ways including as Trustees, work organisers primarily working on or supporting the various TDG projects.

TDG treats all volunteers with respect and values them as individuals contributing to the work of the Group. The Group recognises that volunteers are not unpaid staff, but people making a valuable and complementary contribution to our work and everyone's environment.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main activities of TDG are as follows:

- Food & Music Festival
- Bee Group & Apiary
- Mountain Bike Trails
- Seed swap and potato day
- Food waste
- Composting
- Community Garden
- Paths
- Apple pressing
- Lego Club

Fundraising activities

Our funding comes through a portfolio of income streams including trusts, government and foundations, community fundraising and events, individual giving and membership fees.

During the financial year 2023/24, we were gifted over £202,000 (2022/23 - £644,000) from a wide range of grant making bodies.

Tarland Development Group

Report of the Trustees **for the Year Ended 30 June 2024**

FINANCIAL REVIEW

Financial position

In the period ended 30 June 2024, the Charity received income of £299,919 and had total expenditure of £298,114. This generated a net surplus of funds for the year of £1,805.

Reserves policy

At 30 June 2024, the total reserves were £1,256,270 (2023 - £1,254,465) of which £1,662 were restricted funds (i.e. they can only be used for the purposes specified by donors). There was £1,254,608 in unrestricted funds which can be used for any purpose determined by the Trustees in furtherance of the Charity's objectives.

The Trustees have reviewed the risk register and have determined that the organisation will aim to maintain 6 months of operational reserves to ensure that the charity has adequate resources to enable normal operating activities to continue should a major shortfall in income occur.

FUTURE PLANS

The charity will continue to support projects which are in full alignment with its objectives. The construction of the mountain bike trails has continued.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Tarland Development Group is constituted as a two tier SCIO, registered in 2014 and is controlled by its governing document, its Constitution.

Recruitment and appointment of new trustees

The Board of TDG is comprised of members who have been elected by the membership of the charity to serve as Trustees. They are elected annually at the AGM. There were 54 members at 30 June 2024 (54 - 2023).

Organisational structure

The Board of Trustees hold regular meetings and is supported by a number of sub-committees. The day-to-day management of the charity during the year was by C Redmond (Chair), D Hirst (Treasurer) and S Van Heusden (Secretary). The optional position of Vice Chair is vacant.

Decision making

Major decisions are ratified by the board of Trustees at their regular meetings.

Induction and training of new trustees

New trustees are instructed in the code of conduct.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC041598

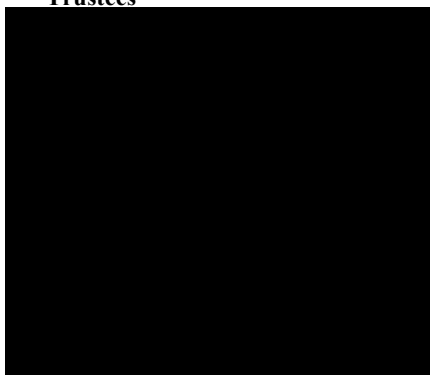
Principal address

6 Bridgeview Place
Aboyne
Aberdeenshire
AB34 5HG

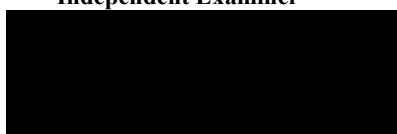
Tarland Development Group

Report of the Trustees
for the Year Ended 30 June 2024

Trustees



Independent Examiner



STATEMENT OF TRUSTEES' RESPONSIBILITIES

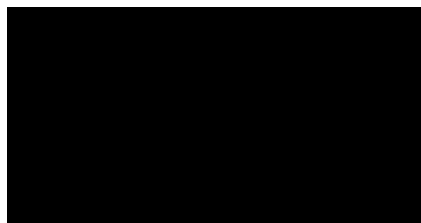
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which 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 income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Approved by order of the board of trustees on 14 October 2024 and signed on its behalf by:



Statement of Financial Activities
for the Year Ended 30 June 2024

				Year Ended 30.6.24 Total funds	Year Ended 30.6.23 Total funds
	Note s	Unrestricted fund	Restricted funds		
		£	£	£	£
INCOME					
Donations	3	5,093		5,093	41,502
Gift Aid		0		0	1,139
Grants		0	202,790	202,790	644,191
Receipts from fundraising activities		1,988		1,988	
Gross Trading Receipts	4	90,049		90,049	65,449
Total		97,130	202,790	299,919	752,281
EXPENDITURE	5				
Charitable Activities		87,281	210,833	298,114	139,025
Total		87,281	210,833	298,114	139,025
NET INCOME		9,849	(8,044)	1,805	613,256
Transfers between funds		0	0	0	0
Net movement in funds		9,849	(8,044)	1,805	613,256
RECONCILIATION OF FUNDS					
Total funds brought forward		1,244,759	9,706	1,254,465	641,209
TOTAL FUNDS CARRIED FORWARD		1,254,608	1,662	1,256,270	1,254,465

Statement of Financial Position
30 June 2024

				2024	2023
		£	£	£	£
	Notes	Unrestricted	Restricted	Total	Total
FIXED ASSETS					
Tangible assets	13	1,135,488		1,135,488	1,145,778
CURRENT ASSETS					
Debtors	14	0		0	21,815
Cash at bank		121,130	1,662	122,792	127,989
		<u>121,130</u>	<u>1,662</u>	<u>122,792</u>	<u>149,804</u>
CREDITORS					
Amounts falling due within one year	15	(2,009)		(2,009)	(41,117)
NET CURRENT ASSETS		<u>119,121</u>	<u>1,662</u>	<u>120,783</u>	<u>108,687</u>
TOTAL NET ASSETS		<u>1,254,609</u>	<u>1,662</u>	<u>1,256,271</u>	<u>1,254,465</u>
TOTAL FUNDS	17	<u>1,254,608</u>	<u>1,662</u>	<u>1,256,270</u>	<u>1,254,465</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 October 2024 and were signed on its behalf by:

Statement of Cash Flows
for the Year Ended 30 June 2024

		Year Ended 30.6.24 £	Year Ended 30.6.23 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	(5,198)	621,828
Net cash provided by operating activities		<u>(5,198)</u>	<u>621,828</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		0	(730,337)
Net cash used in investing activities		<u>(5,198)</u>	<u>(730,337)</u>
Change in cash and cash equivalents in the reporting period		(5,198)	-108,509
Cash and cash equivalents at the beginning of the reporting period		<u>127,989</u>	<u>236,498</u>
Cash and cash equivalents at the end of the reporting period		<u><u>122,791</u></u>	<u><u>127,989</u></u>

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 30.6.24 £	Year Ended 30.6.23 £
	1,805	613,256
Net income per the Statement of Financial Activities		
Adjusted for:		
Depreciation charges	10,291	4,324
Increase in debtors	21,815	(18,705)
Increase in creditors	(39,109)	22,953
Net cash provided by operations	(5,198)	621,828

1. STATUTORY INFORMATION

Tarland Development Group is a Scottish Charitable Incorporated Organisation (SCIO) and is registered in Scotland. The charity's registered number and registered office can be found in the Reference and Administration Details section of the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£). Monetary amounts in these financial statements are rounded to the nearest £.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Volunteer time is not recognised in the accounts in accordance with the Charities SORP (FRS 102) however the trustees' report provides information on their contribution.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income includes charitable activities income earned from activities undertaken in furtherance of the charity's objectives.

Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Grant income is recognised when there is reasonable assurance that the charity will comply with any conditions attaching to the grant and the grant will be received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tangible fixed assets

Tenants Improvements (Mountain Bike Trails) - Nil
Tenants Improvements - 5% on cost

Plant & Machinery - 25% reducing balance

An impairment review is carried out each year in relation to the Mountain Bike Trails, included within Tenants Improvements, by comparing its balance sheet carrying amount with its value in use. Where there has been a permanent impairment in value, a provision will be made in the accounts. This impairment review will normally be carried out by the trustees, however, an external valuation will be obtained where the trustees believe there has been a significant and permanent change in value.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. The expense is allocated between activities and split between restricted and unrestricted funds as appropriate.

Going concern

The trustees consider that the charity has adequate resources to continue in existence for at least the next 12 months. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

3. DONATIONS AND LEGACIES

Grants received, included in the above, are as follows:

	Year Ended 30-Jun-24	Year Ended 30-Jun-23
	£	£
The MacRobert Trust	450	24,106
Museums and Galleries Scotland	0	3,100
William Syson Foundation	0	1,000
Sport Scotland	0	142,530
Groundwork UK	500	0
ONE	200,000	105,000
Aberdeenshire Council	1,330	45,300
MAP	510	697
Opportunity North East	0	215,000
EB Scotland	0	30,000
Aboyne Rotary	0	250
Nature Scotland	0	77,208
Other grants	0	0
	<u>202,789</u>	<u>644,191</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 30-Jun-24	Year Ended 30-Jun-23
		£	£
Sales	Tarland Development Group	1,886	1522
Sales	Apples	816	1470
Sales	Bee Group & Apiary	1,712	1,123
Sales	Mountain Bike Trails	54,269	41721
Sales	Seeds	2,184	2,015
Sales	Community Garden	486	0
	Composting	933	
	Film Club	1,254	
	Market+F+M	26,459	
	Paths	51	
	Other	0	17598
		<u>90,049</u>	<u>65,449</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Totals £
Tarland Development Group	1,999	0	1,999
Strengthening Communities		-	0
Market, Food and Music Festival	20,200	-	20,200
Bee Group & Apiary	2,699	500	3,199
Mountain Bike Trails	45,539	200,000	245,539
Seeds	1,861	-	1,861
Food	698	959	1,658
Composting	812	-	812
Community Garden	1,010	979	1,989
Apples	189	-	189
Housing	0	3508	3,508
Paths	41	-	41
Lego	289	4887	5,175
Tarland Burn	0	-	0
Film Club	1,654		1,654
Depreciation	10,291		10,291
	87,281	210,833	298,114

6. GRANTS PAYABLE

	Year Ended 30.6.24 £	Year Ended 30.6.23 £
Tarland	0	5,000
Mountain Bike Trails	0	3,448
	0	8,448

7. AUDITORS' REMUNERATION

Fees payable to the charity's auditors for the audit of the charity's financial statements.

Year Ended 30.6.24 £	Year Ended 30.6.23 £
0	4284

None paid in 2023/24

8. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the years ended 30 June 2024 nor 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 30 June 2024 nor for the period ended 30 June 2023.

9. STAFF COSTS

	Year Ended 30.6.24 £	Year Ended 30.6.23 £
Wages and salaries	5664	1074
Other pension costs	269	0
	<u>5,933</u>	<u>1,074</u>

The average monthly number of employees during the year was as follows:

	Year Ended 30.June.2024	Year Ended 30.June.2023
Charity worker	<u>3</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR 22/23 FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund £	Restricted Fund £	Total £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,641	644,191	686,832
Charitable activities			
Tarland Development Group	1,522	-	1,522
Bee Group & Apiary	1,123		1,123
Mountain Bike Trails	41,721		41,721
Seeds	2,015	-	2,015
Community Garden	0	-	0
Apples	1470	-	1,470
Other trading activities	17,598	-	17,598
Total	<u>108,090</u>	<u>644,191</u>	<u>752,281</u>
EXPENDITURE ON			
Charitable activities			
Tarland Development Group	4116	5,000	9,116
Strengthening Communities	875	0	875
Market, Food and Music Festival	15,061	4,100	19,161
Bee Group & Apiary	5,594	62	5,656
Mountain Bike Trails	0	12,420	12,420
Seeds	1005	0	1,005
Food	974	729	1,703
Composting	343	0	343
Community Garden	0	2182	2,182
Apples	664		664
Tapestry	0	0	0
Housing	0	95	95
Paths	0	696	696
Lego		2751	2,751
Tarland Burn		77208	77,208
Other	5,150	-	5,150
Total	<u>28,632</u>	<u>105,243</u>	<u>139,025</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	74,308	538,948	613,256
Transfers between funds	1,037,348	(1,037,348)	0
Net movement in funds	1,111,656	-498,400	613,256
RECONCILIATION OF FUNDS			
Total funds brought forward	133,103	508,106	641,209
	1,244,759	9,706	1,254,465

12. RETIREMENT BENEFITS SCHEME

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The charge to profit or loss in respect of the defined contribution schemes was £269 (2023- £Nil).

13. TANGIBLE FIXED ASSETS

	Trails	Tenants improvements £	Plant and machinery £	Totals £
COST				
At 1 July 2023	990,000	146,845	13,366	1,150,211
Additions	0	0		0
At 30 June 2024	990,000	146,845	13,366	1,150,211
DEPRECIATION				
At 1 July 2023	0	2861	1572	4433
Charge for year	0	7,342	2,948	10290
At 30 June 2024	0	10,203	4,520	14,723
NET BOOK VALUE				
At 30 June 2024	990,000	136,642	8,846	1,135,488
At 30 June 2023	990,000	143,984	11,794	1,145,778

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	0	21,815
Other debtors	0	0
Prepayments	0	0
	<u>0</u>	<u>21,815</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	0	12,712
Accruals and deferred income	2,009	28,405
	<u>2,009</u>	<u>41,117</u>

Deferred income represents ticket and subscription income received during the year and in advance of an event held in the following accounting year.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall	due as follows:		
		2024	2023
		£	£
Within one year		3,230	2,320
Between one and five years		0	9,280
In more than five years		0	38,600
		<u>3,230</u>	<u>50,200</u>

Leases are for Apiary, Garden and Tarland Trails.

17. MOVEMENT IN FUNDS

	At At 1.7.23 £	Net movement in funds	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	1,244,759	9,849	0	1,254,608
Restricted funds				
Market, Food and Music Festival	0	0	0	0
Bee Group & Apiary	77	0	0	77
Mountain Bike Trails	0	0	0	0
Food		0	0	0
Community Garden	979	(979)	0	0
Composting		0		0
Housing	5092	(3508)	0	1,584
Apples		0		0
Seeds		0		0
Film Club		0		0
Paths		0	-	0
Lego	3557	(3557)	-	0
Total Restricted funds	<u>9,706</u>	<u>-8,044</u>	<u>0</u>	<u>1,662</u>
TOTAL FUNDS	<u><u>1,254,465</u></u>	<u><u>1,805</u></u>	<u><u>0</u></u>	<u><u>1,256,270</u></u>

18. CAPITAL COMMITMENTS

No items contracted but not provided for in financial statements. (2023 £381,463)

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the years ended 30 June 2024 or 30 June 2023.

Independent Examiner's Report to the Trustees of the Tarland Development Group

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 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


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
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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



14/10/24

Name: 

Relevant Professional qualification: FCCA

Address 