

**CAIRNGORMS LOCAL ACTION GROUP TRUST
YEAR ENDED 31 MARCH 2021
RECEIPTS AND PAYMENT ACCOUNTS**

Charity number

SC046495

Address

14, The Square
Grantown on Spey
PH26 3HG

Trustees

Roger Clegg (chair)

Ben Addy

Catriona Anderson

Eric Baird

David Cameron (CNPA nominee)

Karen Derrick

Dennis Malone

Drew McFarlane-Slack

Rhona McNicol

Derek Ross

Ian Wilson

Brian Wood

Office bearers in period

Roger Clegg, chair

David Cameron, vice chair, secretary and treasurer

CAIRNGORMS LOCAL ACTION GROUP TRUST

YEAR ENDED 31 MARCH 2021

REPORT OF THE TRUSTEES

The Trustees are pleased to present their fourth Trustees report together with the financial statements for the period from 1 April 2020 to 31 March 2021.

Structure, Governance and management

The Charity was registered as a Scottish Charitable Incorporated Organisation (SCIO) on 24 April 2016.

The Charity has a single tier structure and the Trustees are members of the Charity.

Appointment of Trustees

Membership is open to any person wishing to become a member on written application, which is considered by the Board at its next meeting. The Cairngorms National Park Authority (CNPA) is entitled to appoint one person to be a member of the Charity. The Board may at its discretion refuse to admit any person to membership other than the CNPA appointee.

Members appoint a Board who hold regular meetings and control the activities of the Charity. Additionally members have the right to attend members' meetings, and take decision on changes to the constitution. The Board consist of no fewer than 5 and no more than 16 Trustees.

The Board is responsible for monitoring and controlling the financial position of the organisation.

Objectives and Activities

Charitable Purpose

The Charity's purposes are to advance, for the benefit of the public, in sustainable and community led local development within and outwith Scotland by:

- supporting the advancement of citizenship and/or community led local development, including, but not limited to, the promotion of civic responsibility, volunteering, enhancing the voluntary sector and its capacity to serve community requirements and supporting rural regeneration ;
- supporting the advancement of heritage and culture, including but not limited to, restoring and preserving historic sites, traditions, crafts, skills, language, artefacts, exhibits and of their associated background and history;
- supporting the provision of recreational facilities, including paths and other provision to support outdoor recreation, with the aim of supporting improvement in physical and mental health, supporting the enjoyment of areas and facilitating more sustainable communities;
- promoting equality and diversity within communities;

- advancing environmental improvement and/or protection including, but not limited to, preservation and conservation of the natural environment, conservation and protection of wildlife and natural habitats, promotion of sustainable development including sustainable energy generation, and supporting sustainable consumption of energy and other resources;
- encouraging and supporting community led local development initiatives through administering and awarding LEADER and other funds to contribute to delivering the rural development priorities of an agreed Local Development Strategy and/or the Cairngorms National Park partnership Plan;
- promoting knowledge transfer and sharing best practice with the delivery of sustainable rural development projects;
- commissioning appropriate activities in furtherance of the objects, and
- giving grants or loan, providing credit or other forms of assistance, financial or otherwise to persons undertaking projects, initiative which further its purpose or objects;
- undertaking fundraising and income generation activities in order to finance delivery of these charitable purposes and provide public benefit.

Activities

As shown in our accounts, sums of money have been accumulated since our establishment as a charitable entity toward our charitable objectives from various donations. As stated in our annual report for 2019/20, the Trustees have prioritised the use of these charitable funds over the course of 2020/21. In 2019 the Trust advertised for community projects that would partner with the Trust in fundraising campaign over 2019/ 2020 to support community led nature conservation and infrastructure projects. This process led to the Trust adopting two community led projects as campaign partners in 2019, these partners have continued until 2021 with the coronavirus pandemic slowing down the completion of the projects.

- Boat of Garten Wildlife Group (BOGWIG) – “An Osprey Nest for the Osprey Village”
<https://cairngormstrust.org.uk/performance-and-impact/current-campaigns/nature-project>
- Kingussie Community Development Company – “Kingussie Path Network Improvement Project”
<https://cairngormstrust.org.uk/performance-and-impact/current-campaigns/infrastructure-project>

Both these projects commenced in 2019/20 with charity contributions made by the Trust and with the support of the Trust’s ongoing fundraising work on their behalf. The Kingussie Path Network Improvement Project has now completed and the Boat of Garten Wildlife group Project is nearing completion. These represent the first charitable awards made by the Trust from our own resources.

The Trustees also launched a small grants scheme for community led projects in 2019, with awards made to five projects in August and September 2019 which have continued throughout this accounting period. Two of the projects were unable to complete due to

the pandemic, three have completed and finished their projects in throughout this year. Further information can be found on the supported projects by going to:
<https://cairngormstrust.org.uk/performance-and-impact/2019-community-grants-scheme>

Further funding opportunities were made available through a partnership with the CNPA in September 2020 to provide the Cairngorms Green Recovery Funds with £30,000 from the Cairngorms Trust going into a total pot of £130,000. 13 projects have benefited from this funding over 2020 - March 2021. [2020 Cairngorms Green Recovery Fund](#) (cairngormstrust.org.uk)

A Bridge to your Community project is also in the pipeline for 2022, with the donation of the materials to build a bridge given to the Cairngorms Trust. We have found a suitable project through an open application process and are awaiting the outcome of other funding sources so that the project can be advanced.

Achievements and performance

The Trust continued the development and roll-out of a Voluntary Giving Scheme (VGS) for the Cairngorms National Park over the course of 2020/21. Despite the pandemic there has been progress made in this direction. It is a significant step forward for the Trust as we diversify from an entity focused on the management and delivery of the Cairngorms LEADER programme to a charitable entity which is also more actively engaged in fundraising in order to support the communities, the infrastructure, the culture and the natural heritage of the Cairngorms National Park. The continued development of the VGS has picked up on the excellent policy work already undertaken in this subject area and work with CNPA and other stakeholders, notably the Cairngorms Business Partnership and individual businesses.

Funds generated by the scheme are used by the Trust in funding projects which deliver our aims and which help protect and enhance the aspects of the Cairngorms National Park that attract visitors here and which are valued by our residents and businesses. Our Voluntary Giving Scheme seeks to engage with individuals and business in the Cairngorms to provide opportunities for residents and visitors alike to make voluntary donations to support the wide range of qualities in the Cairngorms which make this area worthy of its National Park designation. The Trust has been supported in this endeavour by the Cairngorms National Park Authority, who have continued to support the costs of our part-time Cairngorms Trust Manager. The 2020/21 contributions realised from our activities can be seen in the charitable receipts in the year as disclosed in these annual accounts. As a consequence of the support for staff costs and administration of the Trust received from the Cairngorms NPA, 100% of voluntary donations received are available for investment in charitable activities.

The Trust has been successful its activity once again over the last year on its leadership of the Cairngorms LEADER 2014-2020 programme. The funds for this programme do not come directly through our own accounts. Rather our decisions on LEADER funded projects are supported by the Cairngorms National Park Authority which makes grant awards and payments at the Trust's direction and on the Trust's behalf, and reclaims these from funds allocated to us and held by Scottish Government. Through its leadership of the Cairngorms LEADER Programme, and effective support of the LEADER Team hosted on our behalf by the Cairngorms National Park Authority, the Trustees fully committed our £3.052 million allocation. This is an increase of £8,888 on last year as we were allocated some additional Covid response funding from the main LEADER 2014-2020 Programme.

The LEADER 2014-2020 programme for the Cairngorms has been successful in supporting communities to develop Community Led Local Development projects which collectively fit with all six of our agreed Local Development priority themes. The Trustees have approved a total of 39 projects, the last if these projects are still in their delivery phase, with financial completion prior to December 2021. Amongst our achievements, support for the projects completing in 2020/21 were:

Dwell @ Howe of Torbeg supported the development and diversification of Howe of Torbeg, a small family-run Glamping business trading just outside Ballater. Key new facilities were installed on site (The Snug for customers to have access to an indoor space, The Shepherd's Hut for off-grid or reduced carbon living and the Wee Studio for workshops). The Studio was conceived as a new workshop space in the Cairngorms, running a programme of workshops for both visitors and locals, with a focus on creative and environmental activities, free access sessions for community & local partners, and supported studio access at affordable prices for local artists. Partnerships were developed to facilitate both community access to the new facilities and the development of event and workshop activity utilising the new facilities. One of these partnerships was Shared Care Scotland with The Shepherd's Hut offering a number of nights per year free of charge for Respite stays. The project supported one full time job and two part-time jobs. Total project cost: £40,145.56 – Grant awarded £32,912.58.

Cairngorms School of Dance (CSoD) aimed to create a high quality business, offering innovative dance tuition and therapy in a professional dance studio to all groups in the community. To achieve this, the school had to create a high quality studio facility and then a range of accessible classes to meet all needs and levels within the community. CSoD aimed to develop and grow to create opportunities in dance for residents and visitors at all levels and so that the school could offer career and personal development opportunities for dance teachers. Participants are now able to take ISTD examinations in this facility without having to travel outside the National Park. CSoD developed new products, by increasing the number and diversity of the classes offered in addition to those already provided - An elite training class, 3 adult classes and 2 under 5's classes (for parents/carers to attend with their child). CSoD also worked with two partners (Aviemore Primary School and the Glen Day Care Centre) to deliver dance therapy sessions designed especially for them. Total project cost: £92,346.63 – Grant awarded £57,346.63.

As our accounts show, we have continued to accumulate some funding from charitable donations and other sources from which we can begin to develop funding process to support wider community led projects in the coming years. We have set out above, in the "Activities" section of this report, the work that we have commenced in making charitable grants available to projects over the course of 2020/21. We are proud that we can now start to show in these accounts the financial investments made by the Trust to support our communities from our charitable resources.

Our work in developing the charitable activities of the Trust and in delivering the Cairngorms LEADER Programme has been complemented by a parallel focus in developing a public profile for the charity in the Cairngorms. We have developed a social media profile

through Facebook, Instagram and Twitter accounts and also fully redeveloped our website. We have also reviewed our printed media and engagement with businesses across the Cairngorms with a view to raising awareness of the Trust and our work and enhancing our presence across the Cairngorms and more widely.

More detail on our work and achievements can be found on our website:

<https://cairngormstrust.org.uk/>

Financial review

The main source of voluntarily donated funds in the period has been donations from members of the public and from the proceeds of events as part of the Cairngorms Nature Festival. There have also been donations from businesses around the Cairngorms who feel that we align well with their business values. The wishes of the donors are taken into account when the funds are applied.

The funds will be carried as Restricted and Unrestricted funds to be applied by the Board as it sees fit in pursuance of the Charity's purpose and objectives.

The Trustees have approved a business plan and a VGS Partnership plan for our future fundraising and associated capacity to provide financial support to community led charitable projects in the Cairngorms.

Plans for the future

The Trustees will continue their stewardship of the Cairngorms LEADER 2014-2020 programme to the conclusion of this fund's open phase at the end of March 2022. Active LEADER projects will continue to operate and claim funds until December 2021 and the Trust will remain responsible for programme delivery and supporting any programme audit reviews into 2022 as far as audit responsibilities are concerned. Trustees will work with both the CNPA and Scottish Government to ensure all audit and financial requirements are met.

The Trustees commissioned an independent evaluation of the LEADER 2014-2020 Programme delivery. This evaluation assesses the implementation of the LEADER programme; reviews delivery of the Local Development Strategy; looks at the social return on investment of the programme; and through this helps inform future delivery of Community Led Local Development by the Trust in the National Park.

The trustees have successfully applied for £50,000 funding from the Rural Communities Testing Change Fund from Scottish Government as a follow up from the LEADER programme. This funding is to set up a Youth LAG and implement a Green Change Fund to support community led action on climate change, and for projects supporting the public's enjoyment and protection of our precious natural environment.

A second opportunity for Green Recovery Funding again in partnership with the CNPA was made in April 2021 with a proposed completion date of projects by March 2022. The second round had £50,000 from the Cairngorms Trust Funds and £250,000 from the CNPA giving a total fund of £300,000 with 28 successful projects. Details for all projects can be found on our website [Green Recovery Fund 2021 \(cairngormstrust.org.uk\)](https://cairngormstrust.org.uk/)

The Trust will continue to develop and roll out the Voluntary Giving Scheme to fundraise for our charitable activities. Funds generated by the scheme will continue to come to the

Trust for use by the charity in funding projects which deliver our aims and which help protect and enhance the aspects of the Cairngorms National Park that attract visitors here. In parallel with this development of fundraising activities, the Trust will continue to seek to enhance its profile and levels of public awareness of the existence and work of the charity. The Trustees do not expect to have to use any of their charitable funds in undertaking this work over 2021/22, as the CNPA has indicated a continued willingness to support the Trust's promotional activities with some financial and in-kind support. This support continues to allow every £1 raised through our activities to support £1 invested in community led projects delivering against our charitable objectives.

The Trustees have overseen the programme of work delivering our charitable investments made in community projects during 2020/21 and continue that into the following year.

A handwritten signature in black ink, appearing to read 'David Cameron', written in a cursive style.

Vice chair, Treasurer

Cairngorms Local Action Group Trust

November 2021

CAIRNGORMS LOCAL ACTION GROUP TRUST
YEAR ENDED 31 MARCH 2021
STATEMENT OF RECEIPTS AND PAYMENTS

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Receipts				
Grants	-	126,485	126,485	55,000
Donations	4,743	641	5,384	8,745
Investment income	18	-	18	14
	<hr/> 4,761	<hr/> 127,126	<hr/> 131,887	<hr/> 63,759
 Payments	 13,339	 77,370	 90,709	 5,513
Total expenditure	<hr/> 13,339	<hr/> 77,370	<hr/> 90,709	<hr/> 5,513
 Net income/(expenditure) for period	 (8,578)	 49,756	 41,178	 58,246
 Reserves brought forward	 32,604	 49,941	 82,545	 24,299
Reserves carried forward	<hr/> 24,026	<hr/> 99,697	<hr/> 123,723	<hr/> 82,545

The notes on pages 10 form part of these financial statements

**CAIRNGORMS LOCAL ACTION GROUP TRUST
YEAR ENDED 31 MARCH 2021
STATEMENT OF BALANCES**

	Notes	2021 £	2020 £
CURRENT ASSETS			
Cash and cash equivalents		123,723	82,545
NET CURRENT ASSETS		123,723	82,545
FUNDS			
Restricted funds	3	99,697	49,941
Unrestricted funds	4	24,026	32,604
TOTAL FUNDS		123,723	82,545

The notes on pages 10 form part of these financial statements

CAIRNGORMS LOCAL ACTION GROUP TRUST
YEAR ENDED 31 MARCH 2021
ADDITIONAL ANALYSIS

I DONATIONS	Unrestricted Reserves	Restricted Reserves	Total funds 2021	Total funds 2020
	£	£	£	£
Donations	4,743	641	5,384	8,745

3 RESTRICTED INCOME FUNDS	Balance as at 31 March 2020	Movement in year	Transfers	Balance as at 31 March 2021
	£	£	£	£
For the benefit of Cairngorms				
Nature	4,310	(3,509)	-	801
Youth	295	-	-	295
Infrastructure	40,292	65	(40,000)	357
Cairngorms Broadband	5,044	-	-	5,044
TICK	-	(19,700)	40,000	20,300
Green Recovery	-	72,900	-	72,900
	49,941	49,756	-	99,697

4 UNRESTRICTED INCOME FUNDS	Balance as at 31 March 2020	Movement in year	Balance as at 31 March 2021
	£	£	£
General fund	32,604	(8,578)	24,026

5 STAFF COSTS

The charity considers its key management personnel comprises of the Trustees and the CLAG Trust Manager. No Trustees received remuneration during the period from the Charity

The charity has no directly employed staff. The CLAG Trust Manager works on a part-time basis, employed by Cairngorms National Park Authority on behalf of the charity.

6 RELATED PARTY TRANSACTIONS

During the year grants were received from the Cairngorms National Park Authority for £126,483 (2020: £55,000) of which Derek Ross is a Board member and David Cameron, the vice chair, is Director of Corporate Services and Deputy CEO.

Cairngorms Local Action Group Trust

Independent Examiner's report to the members on the unaudited financial statements of Cairngorms Local Action Group Trust

I report on the financial statements of the Cairngorms Local Action Group Trust for the period ended 31st March 2021, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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.

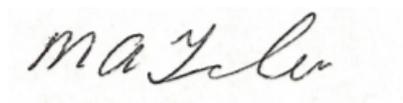
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 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 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 Regulationshave 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.



Mark Tucker ACCA
The Old School
Flichity
Inverness
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Date: 30th November 2021