

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	JULY	2020	To	30	JUNE	2021

Reference and administration details

Charity name	CAIRNGORMS LEARNING PARTNERSHIP (SCIO)
Other names charity is known by	
Registered charity number	SC030486
Charity's principal address	BADENOCH CENTRE SPEY STREET KINGUSSIE
	Postcode PH21 1EH

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3		Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Cairngorms Learning Partnership is a single tier SCIO which is governed by a constitution which was approved by the Board on 26 January 2015. It was approved as a charity on 20 May 2003, and was known as the Badenoch Learning & Resource Centre prior to 12 November 2013.

Trustee recruitment and appointment

Any person, nominated individual or body who/which wishes to become a charity trustee must sign a written application of Charity Trusteeship, which is then considered by the Board at its next meeting. Appointment is at the discretion of the Board.

Objectives and activities

Charitable purposes

The organisation was established to advance education, art, heritage, culture and science, while promoting citizenship and community development and relieving poverty amongst residents of the Cairngorms National Park.

Summary of the main activities in relation to these objects

In the latest year, Covid-19 has curtailed the activities beyond fulfilling the management contract of the Tomintoul and Glenlivet Landscape Partnership project, which finally finished in October 2020. Also, constraints caused by our office being located in public library premises has also restricted our interaction with the public.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

This year saw the final four months of the Tomintoul and Glenlivet Landscape Partnership which, over its life, had seen training provided to 19% of the local population in the 3 years of the project. Latterly, only online training was possible because of Covid-19.

Financial review

Brief statement of the charity's policy on reserves

The organisation does not have a formal reserves policy. However, it operates on the basis of having sufficient unrestricted funds to meet 3 months' liabilities.

Details of any deficit

The organisation has continued to run at an overall loss, as it has been unable to run the types of course which it had in the past, and grant funding for such activities has remained non-existent.

Donated facilities and services (if any)

The organisation continues to be grateful for space being provided free of charge in the Badenoch Centre by HighLife Highland. Furthermore, staffing the office was provided on a voluntary basis.

APPENDIX 1

Other optional information

Following the completion of The Tomintoul & Glenlivet Landscape Partnership project in October 2020, and in the years leading up to that, the trustees have been considering the long term future of the organisation. They reluctantly concluded that a solvent winding-up under OSCR rules was the only feasible solution. A resolution to seek OSCR's permission to wind up the organisation on a solvent basis was approved by the board on 15 July 2021.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Co. Chair, Trustee TREASURER

Date

20.07.2021

15.7.21

CAIRNGORMS LEARNING PARTNERSHIP (SCIO)

SC030486



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	JULY	2020		30	JUNE	2021

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	5				5	
Legacies					-	
Grants		1,809			1,809	27,484
Receipts from fundraising activities					-	
Gross trading receipts	190				190	1,465
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	195	1,809	-	-	2,004	28,949
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	195	1,809	-	-	2,004	28,949
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,894	7,942			13,836	41,653
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5,894	7,942	-	-	13,836	41,653
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	165
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	165
Total payments	5,894	7,942	-	-	13,836	41,818
Net receipts / (payments)	-5,699	-6,133	-	-	-11,832	-12,869
A5 Transfers to / (from) funds	3,516	-3,516			-	
Surplus / (deficit) for year	-2,183	-9,649	-	-	-11,832	-12,869

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

[illegible]

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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	Number of trustees	£

Nature of relationship		Nature of transaction		Transaction amount (£)	Balance outstanding at period end (£)

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SC030486

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below Treasurer's account	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	5				5	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts	190				190	1,465
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	195	-	-	-	195	1,465
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	195	-	-	-	195	1,465
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,894				5,894	13,471
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	5,894	-	-	-	5,894	13,471
Payments relating to asset and investment movements						
Purchases of fixed assets					-	165
Purchase of investments					-	
Sub total	-	-	-	-	-	165
Total payments	5,894	-	-	-	5,894	13,635
Net receipts / (payments)	-5,699	-	-	-	-5,699	-12,170
Transfers to / (from) funds	3,516				3,516	12,089
Surplus / (deficit) for year	-2,183	-	-	-	-2,183	-82

Nature and purpose of funds

These funds record any vocational or recreational course income and make payments relating to their administration. Some of the costs were only re-imbursed from restricted funds once the appropriate reporting (post their being incurred) had been made and accepted by the grant provider. It also paid the wages of a single employee who was working for the Tomintoul & Glenlivet Landscape Partnership, and also the expenses incurred in the administration of those funds. That function however ended in October 2020.

CAIRNGORMS LEARNING PARTNERSHIP (SCIO)

SC030486

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Tomintoul & Glenlivet Landscape Partnership						
Receipts						
Donations					-	
Legacies					-	
Grants	1,809				1,809	27,484
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	1,809	-	-	-	1,809	27,484
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,809	-	-	-	1,809	27,484
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	7,942				7,942	28,183
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	7,942	-	-	-	7,942	28,183
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	7,942	-	-	-	7,942	28,183
Net receipts / (payments)	-6,133	-	-	-	-6,133	-699
Transfers to / (from) funds	-3,516				-3,516	-12,089
Surplus / (deficit) for year	-9,649	-	-	-	-9,649	-12,788

Nature and purpose of funds

Grant income related to the delivery of specific learning programmes. Delivery of these allowed CLP to charge for administration and monies were generally expended from the unrestricted fund and later re-imbursed, once the grant provider was content. Tutor fees and direct course expenditure were paid directly from unrestricted funds. Sums for the payment of staff were made monthly at a fixed rate, whereas the wages costs varied dependent on the number of days worked in the month. Other costs including administration were paid up front and topped up as necessary over the life of the project. The project came to a close in October 2020 and unspent grant monies were returned to the provider.

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

CAIRNGORMS LEARNING PARTNERSHIP (SCIO)

Registered charity number

SC030486

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
1	JULY	2020	to	30	JUNE 2021

Set out on pages 1-10

(remember to include the page numbers of additional sheets)

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

Signed:

Name:

Date:

01/7/21

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

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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**