



jamesmilne
CHARTERED ACCOUNTANTS

Marr Area Partnership
Scottish Charity Number SC031462
Company Number: SC393270

Report and Financial Statements

for the year ended

31st March 2022

Marr Area Partnership

Report of the Directors for the year ended 31st March 2022



The trustees present their annual report and Report and Financial Statements of the charity for the year ended 31st March 2022. The Financial Statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 published on 16th July 2014.

Objectives and activities

The charitable company's objectives are to support communities in the Marr Area to develop and grow into thriving, successful communities with secure economic, environmental and social futures. The Marr Area Partnership is responsible for running the Marr Community Ward Forums on behalf of the Marr Community Planning Group. These are quarterly events, held in each of the three wards of Marr, to which community councils and other community based organisations are invited to discuss local issues with each other and service providers and agencies. The forums aim to do the following:

- Ensure that the view of communities and community organisations are fed into the formal community planning process.
- Provide an opportunity for ongoing, two way communication between the service providers and the community.
- Keep communities up to date with new developments which may affect them.
- Support the development of Community Councils and other community organisations by providing training and information.
- Provide excellent opportunity for informal learning, networking with other community organisations/representatives and sharing information and experiences.

Achievements and performance

The continuing restrictions imposed by the pandemic meant that the majority of meetings were held online and such face-to-face meetings as occurred were held outside. In addition, access to MAP's office was severely restricted, hampering access to documentation.

The restrictions also impacted community activity, with a consequent slow down in payments to groups who had made previously successful grant applications to MAP. Payment rules were relaxed to allow for delayed claims.

Activity is expected to ramp up next year and the Board will have to devise a strategy to live with reduced Aberdeenshire Council core funding.

Marr Area Partnership

Report of the Directors (continued) for the year ended 31st March 2022



Financial review

After income of £1,110 and expenditure of £4,014 the balance of unrestricted funds at 31st March 2022 is £16,397. The charitable company has a number of restricted funds as detailed in Note 9 to the accounts. Grants received in restricted funds amounted to £62,297 and after expenses of £51,307 a balance of £68,209 remains as restricted funds at 31st March 2022.

Structure, governance and management

The company, which is registered in Scotland and which is limited by guarantee and therefore governed by its Memorandum and Articles of Association, is a registered charity in Scotland – charity number SC031462. The members of the charitable company are the trustees/directors named below. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member. The Marr Area Partnership became a registered company in February 2011 and a registered charity in November 2000.

The structure of the charitable company consists of members and directors. Members may attend the AGM and elect people to act as directors. The directors manage the day to day activities of the charitable company and meet quarterly to review the work of the organisation.

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

The trustees, who served during the period under review were as follows:

G. Wordie	N. Bayfield	(resigned 13/01/22)
N. Healey	D. Conroy	(resigned 13/01/22)
P. Fraser	G Hutcheon	
B. Begg	J Bruce	(appointed 10/01/22)
S. Blckett	G Needham	(appointed 10/01/22)
W. Slee		
N. Sedgwick		

The statutory power of appointing new and additional trustees, as governed by the charitable company's constitution, rests with the members and trustees. At each AGM in September the trustees are elected or re-elected.

Newly appointed trustees are advised by the board of their legal duties and responsibilities and where necessary training is provided.

Principal office

Albert Memorial Hall, Station Square, Ballater, Aberdeenshire, AB35 5QB.

Registered office

Albert Memorial Hall, Station Square, Ballater, Aberdeenshire, AB35 5QB.

Bankers

Clydesdale Bank PLC, 38 High Street, Banchory, Aberdeenshire, AB31 5SR.

Accountants

James Milne, Chartered Accountants, Rosewood, Raemoir Road, Banchory, AB31 4ET

Marr Area Partnership

Report of the directors (continued) for the year ended 31st March 2022

**Company number**

SC393270

Charity number

SC031462

Risk management

The trustees have reviewed the charitable company's exposure to major risks and accordingly have established systems to mitigate them.

Reserves

The unrestricted fund represents the free reserves available to the charitable company to fulfil its primary objectives. The trustees are satisfied that the charitable company is able to meet its liabilities. They are actively promoting the charitable company to raise funds so that at least 12 months worth of expenditure is held within free reserves.

Responsibilities of the trustees

The trustees are required under the Charities Accounts (Scotland) Regulations 2006 to prepare, for each financial year, Financial Statements which give a true and fair view of the accounts of the Trust during the year and of its financial position at the end of the year. In preparing accounts the trustees are also required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgments and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject of any departure disclosed and explained in the accounts;
- (d) prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Trust to enable them to ensure that the Financial Statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and was approved by the board on 8/4/22 and signed on its behalf by



S. Blackett
Chairperson

**Independent Examiner's Report to the Directors of
Marr Area Partnership**



I report on the accounts of the charity for the year ended 31st March 2022 which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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.

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 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.

Richard D. Christie, CA

James Milne
Chartered Accountants
Rosewood
Raemoir Road
Banchory
AB31 4ET

21/1/22

Marr Area Partnership

Statement of financial activities (incorporating an income and expenditure account) for the year ended 31st March 2022



	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Grants and donations	2	1,090	62,297	63,387	110,680
Bank interest		20	-	20	110
Total		<u>1,110</u>	<u>62,297</u>	<u>63,407</u>	<u>110,790</u>
Expenditure on:					
Charitable activities	3	4,014	51,307	55,321	86,174
Total expenditure		<u>4,014</u>	<u>51,307</u>	<u>55,321</u>	<u>86,174</u>
Net (expenditure)/income		(2,904)	10,990	8,086	24,616
Transfers between funds		-	-	-	-
Net movement in funds		(2,904)	10,990	8,086	24,616
Reconciliation of funds:					
Total funds brought forward		19,301	57,219	76,520	51,904
Total funds carried forward	9	<u><u>16,397</u></u>	<u><u>68,209</u></u>	<u><u>84,606</u></u>	<u><u>76,520</u></u>

The statement of financial activities includes all gains and losses recognised in the year as well as complying with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 7 to 12 form an integral part of the financial statements

Marr Area Partnership



Balance sheet for the year ended 31st March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fixed assets					
Tangible assets	5	1,115	-	1,115	-
Current assets					
Debtors	6	80	-	80	75
Cash at bank		16,347	78,846	95,193	87,895
		<u>17,542</u>	<u>78,846</u>	<u>96,388</u>	<u>87,970</u>
Creditors: amounts falling due within one year	7	(1,145)	(10,637)	(11,782)	(11,450)
		<u>(1,145)</u>	<u>(10,637)</u>	<u>(11,782)</u>	<u>(11,450)</u>
Net current assets		<u>16,397</u>	<u>68,209</u>	<u>84,606</u>	<u>76,520</u>
Net assets		<u>16,397</u>	<u>68,209</u>	<u>84,606</u>	<u>76,520</u>
The funds of the charitable company:					
Share capital	8	-	-	-	-
Total accumulated income funds	9	<u>16,397</u>	<u>68,209</u>	<u>84,606</u>	<u>76,520</u>
		<u>16,397</u>	<u>68,209</u>	<u>84,606</u>	<u>76,520</u>

For the year ending 31st March 2022 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

These financial statements were approved by the board of directors and authorised for issue on 8/12/22 and signed on their behalf by:


S. Blackett

Company registration number: SC393270

The notes on pages 7 to 12 form an integral part of the financial statements



1. **Accounting policies**

1.1 **Basis of Accounting**

The financial statements have been prepared in accordance with 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) published on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.2 **Income**

All income is accounted for when the charitable company is legally entitled to the "quantifiable" funds.

1.3 **Expenditure**

Expenditure, which includes irrecoverable VAT, is recognised in the period in which they are incurred and allocated accordingly based on usage, grant applications and other applicable means.

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 settlement will be required and the amount of the obligation can be measured reliably.

1.4 **Tangible fixed assets**

Tangible fixed assets are capitalised and carried at cost.

1.5 **Depreciation**

Depreciation is provided as follows:

Plant and machinery - straight line over 3 years

1.6 **Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

1.7 **Funds**

Unrestricted funds are available to use to further any purpose of the charitable company. Restricted funds are monies that have been sort or have been given for a specific purpose. Further details of each fund are disclosed in Note 9.

Marr Area Partnership

Notes to the Report and Financial Statements (continued) for the year ended 31st March 2022



2. Grants and donations

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Aberdeenshire Council Funding	-	420	420	-
Aberdeenshire Challenge Fund	-	21,177	21,177	-
CNPA – Community development	-	-	-	15,000
Initiative Grant Scheme	-	7,500	7,500	7,500
Aberdeenshire Council – MCPG/Ward Forums	-	33,200	33,200	47,600
Donations	1,090	-	1,090	3,900
DTAS	-	-	-	36,680
	1,090	62,297	63,387	110,680

In 2021 of the grants, £106,780 was attributable to restricted income funds and the balance of £3,900 to unrestricted income funds.

Notes to the Report and Financial Statements
for the year ended 31st March 2022

3. Expenditure

	Unrestricted Funds		Restricted Funds						Total	2021		
	£	£	MCPG Ward Forum	Initiative Grant Scheme	Cairngorm NPA	DTAS	Participatory Budgeting	Aberdeenshire Council Funding			Aberdeenshire Challenge Fund	£
Grants for community initiatives	-	-	-	8,851	-	-	-	-	-	-	8,851	39,974
Staff and trustee expenses	-	275	-	-	-	-	-	-	-	-	275	1,021
Staff pension costs	-	-	-	-	-	-	-	-	-	-	-	720
Accountancy and payroll fees	1,471	-	-	-	-	-	-	-	-	-	1,471	1,211
Telephone	179	-	-	-	-	-	-	-	-	-	179	144
Project development officers	-	24,382	-	-	15,000	-	-	-	2,379	-	41,761	41,622
Miscellaneous expenses	56	-	-	-	-	-	-	-	-	-	56	179
Printing and stationery	66	-	-	-	-	-	-	-	-	-	66	-
Insurance	307	-	-	-	-	-	-	-	-	-	307	279
Website costs	96	-	-	-	-	-	-	-	-	-	96	192
Computer costs	1,505	-	-	-	-	-	-	-	-	-	1,505	642
IT equipment costs	-	-	-	-	-	-	-	420	-	-	420	-
Subscriptions	249	-	-	-	-	-	-	-	-	-	249	190
Depreciation	85	-	-	-	-	-	-	-	-	-	85	-
Distribution of funds	-	-	-	-	-	-	-	-	-	-	-	-
Meetings, advertising and exhibitions	-	-	-	-	-	-	-	-	-	-	-	-
Total Resources expended	4,014	24,657	-	8,851	15,000	-	-	420	2,379	55,321	86,174	86,174



Marr Area Partnership

Notes to the Report and Financial Statements for the year ended 31st March 2022



4. Staff costs

	2022	2021
	£	£
Salaries, wages and social security costs	41,761	41,622
Pension costs	275	720
	42,036	42,342

There are no employees who received total benefits of more than £60,000.

No trustees or key management personnel received any remuneration or reimbursement of expenses during the year (2021 – none).

5. Tangible fixed assets

Plant and machinery etc.

	Total
	£
Cost	
At 1st April 2021	3,375
Additions	1,200
At 31st March 2022	4,575
Depreciation	
At 1st April 2021	3,375
Charge for the year	85
At 31st March 2022	3,460
Net book value	
At 31st March 2022	1,115
At 31st March 2021	-

6. Debtors

	Unrestricted	Restricted	Total	2021
	£	£	2022	£
			£	
Prepayments	80	-	80	75
	80	-	80	75

In 2021 of the debtors, £nil was attributable to restricted income funds and the balance of £75 to unrestricted income funds.

Marr Area Partnership

Notes to the Report and Financial Statements for the year ended 31st March 2022



7. Creditors

	Unrestricted £	Restricted £	Total 2022 £	2021 £
Undistributed IGS Grants	-	10,474	10,474	9,308
Other creditors	1,145	163	1,308	2,142
	<u>1,145</u>	<u>10,637</u>	<u>11,782</u>	<u>11,450</u>

In 2021 of the creditors, £9,405 was attributable to restricted income funds and the balance of £2,045 to unrestricted income funds.

8. Share capital

The company is limited by guarantee. It has no share capital.

Marr Area Partnership

Notes to the Report and Financial Statements for the year ended 31st March 2022



9. Funds

	At 01/04/21 £	Income £	Expenditure £	Transfers £	At 31/03/22 £
Unrestricted funds	19,301	1,110	(4,014)	-	16,397
Restricted funds					
Aberdeenshire Challenge Fund	-	21,177	(2,379)	-	18,798
CNPA Community Development Initiative Grant Scheme	42,295	-	(15,000)	-	27,295
Aberdeenshire Council – MCPG & Ward Forum	4,212	7,500	(8,851)	-	2,861
Alcohol Development Project	2,819	33,200	(24,657)	-	11,362
Aberdeenshire Council computer funding	780	-	-	-	780
Participatory Budgeting	-	420	(420)	-	-
DTAS	6,322	-	-	-	6,322
	791	-	-	-	791
Total restricted funds	57,219	62,297	(51,307)	-	68,209
Total funds	76,520	63,407	(55,321)	-	84,606

Purpose of restricted funds

- CNPA Community Development - To deliver aspects of community development and engagement on the eastern side of the Cairngorms National Park.
- Initiative Grant Scheme - To award grants to groups in Marr as agreed by the Marr Area Partnership.
- Aberdeenshire Council – MCPG & Ward Forum - To deliver aspects of the Marr Community Plan and to manage the ward forums on behalf of MCPG.
- Alcohol Development Project - To undertake research into alcohol consumption on Deeside.
- Participatory Budgeting - To support a Participatory Budgeting initiative in Marr.
- DTAS - To distribute funds to community groups to help with adapting to restrictions imposed by the pandemic.
- Aberdeenshire Challenge Fund - To support fund sustainability and examining potential income streams
- Aberdeenshire Council IT Equipment funding - To fund the purchase of IT equipment