



# **Chapelton Community Association Trustees' Annual Report April 2023 to March 2024**

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Chapelton Community Association

Scottish Charity Number: SC051928

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<https://www.chapelton-ca.uk>

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## Charity Trustees

The charity trustees for the Chapelton Community Association were all appointed at the 2023 AGM.

The trustees at the time of writing are:

1. Gillian Donald
2. Charlotte Litherland-Moir
3. Steve McLellan
4. Coral Durán Puertas
5. Gillan Steven
6. Alastair Struthers

During the year the following trustees stepped down

7. Laura Craig
8. Erin Wood

## Objectives and activities

The Chapelton Community Association's purposes are stated in its constitution as:

- (i) the advancement of citizenship or community development;
- (ii) the provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended;
- (iii) the advancement of environmental protection or improvement;
- (iv) the saving of lives;

The organisation is founded to benefit the local community. Local is effectively described in the constitution as being within 2 kilometres of Chapelton, this is the radius within which a person must reside to be eligible for membership of the SCIO, however events which are run are open to all from within the 2k boundary and further afield.

To deliver these objectives the Chapelton Community Association ran several highly successful events and activities throughout the year including:

(i) fundraising activities and community events:

- A Christmas light switch on, attended by Santa
- A Halloween decoration competition
- Continued the 200 club
- duck race
- bingo night
- Printed and distributed a quarterly local newsletter

(ii) Arranged community events that promoted health and wellbeing along with improving the conditions of life of the community through social interaction and leisure time activities:

- Over 60s club
- An easter hunt and egg decorating event

- Crochet club
- wellness workshops with ABWR
- Wreath making workshops
- Craft club
- yoga in the park

(iii) planted a several thousand native bulbs as part of an Aberdeenshire Council initiative on the approach road into the town to improve the environment for people and animals

## **Structure, governance and management**

### Type of governing document

The Chapelton Community Association is governed by its approved Constitution (version 2 – Aug 2022) which can be found on the website.

A board of trustees is appointed to govern and manage the charity for the benefit of the members and the community.

<https://www.chapelton-ca.uk>

### Trustee recruitment and appointment

The Chapelton Community Association was formed in 2022 and the initial trustees were the founding members who signed the charity trustee declaration forms which accompanied the application for incorporation of the Chapelton Community Association.

Additional trustees were sought using social media channels and through word of mouth through the community.

The process identified several willing members of the community who volunteered and were appointed at monthly trustee meetings using a 'nominated and seconded' approach.

The Chapelton Community Association's constitution allows for a maximum of 10 trustees.

## Achievements and performance

The Chapelton Community Association has achieved some significant successes during its inaugural year.

The notable highlights are:

### Bulb Planting

Several hundred native bulbs were donated through an Aberdeenshire Council scheme and were planted by volunteers organised by the CCA. The planting brought out many members of the community and has greatly enhanced the environment in 2024.

### 200 Club

The 200 club continued and is raising funds for the charity

### Over 60s club

The over 60s club continued to be organised and run by the CCA and held monthly events. The events are well supported and have greatly enhanced the social opportunities for the demographic in town. These events are hosted at the Brio Retirement village making them accessible to all.

### Halloween Competition

A halloween decoration competition was organised, encouraging residents to decorate their homes for the holiday. This prompted much friendly rivalry among residents and produced some wonderful spectacles for the community's kids to view and enjoy throughout the month.

### Other clubs and classes

The CCA has also helped to organise several classes and clubs in the town including a crochet club and craft club.

### Easter celebration

The CCA worked with our local church to provide an Easter Sunday celebration for the community. The Easter Bunny gave every child an



egg and the church team provided hard boiled eggs and craft supplies so the children could decorate them.

The CCA also laid out a trail of painted wooden eggs around our community, with each one decorated by a Chapelton resident and having a letter hidden on it-all the letters unscrambled to form an easter phrase-this provided some interest for a spring walk around town.

### Christmas event

The CCA organised the annual Christmas light switch on at Hume Square, bringing the community together to sing carols, meet Santa and celebrate the switching on of the Christmas lights on the square.

### Chapelton Chat

A quarterly newsletter has been created and distributed to every household in town sharing news, advice and local interest stories. The last print run required 450 copies.

### General

The Chapelton Community Association also made significant steps towards compliance with the OSCAR rules, and those of insurance complies by creating and approving a wide library of policies and procedures including:

- Creation of a risk management policy
- Creation and upkeep of a risk register
- Creation of a new trustee induction pack

## Financial review

The financial statements comply with 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 (FRS 102).

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of specified service is deferred until the criteria for income recognition are met.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Chapelton Community Association's work.

The Chapelton Community Association has organised a number of events, some funded by donations/fundraising as free for the community, some supported by grant funding and others at minimal ticket cost to cover room hire.

At the end of the financial year we held £2,920 in cash at hand in the bank. Of this unrestricted funds held £1,210 cash of which £952 is deferred income in advance of the 200 club draws being run.

Designated funds held £1,704 cash of which £330 is deferred income in advance of advertising in future Chapelton Chat issues.

Restricted funds held £5 cash.

## Revenue and expenditure

### Chapelton Community Association For the year ended 31 March 2024

Account	2024 Unrestricted	2024 Designated	2024 Restricted	2024	2023
<b>Revenue</b>					
Charitable Activity Income	3,247.57	2,219.57	0.00	5,467.14	4,760.18
Donations and Gifts	540.82	0.00	0.00	540.82	431.00
Fundraising Event Income	2,454.00	0.00	0.00	2,454.00	1,226.38
Other Revenue	0.00	0.00	0.00	0.00	0.01
Gift in Kind	2,041.95	0.00	0.00	2,041.95	1,637.32
Grants	0.00	0.00	0.00	0.00	2,000.00
<b>Total Revenue</b>	<b>8,284.34</b>	<b>2,219.57</b>	<b>0.00</b>	<b>10,503.91</b>	<b>10,054.89</b>
<b>Gross Revenue</b>	<b>8,284.34</b>	<b>2,219.57</b>	<b>0.00</b>	<b>10,503.91</b>	<b>10,054.89</b>
<b>Expenditure</b>					
Advertising & Marketing	149.83	0.00	0.00	149.83	0.00
Bank Fees	74.89	9.47	0.00	84.36	130.22
Charitable Activity Expenses	3,255.86	1,322.06	0.00	4,577.92	6,532.09
Depreciation Expense	76.95	0.00	0.00	76.95	0.00
Fundraising Event Expenses	1,172.00	0.00	0.00	1,172.00	808.60
General Expenses	375.88	0.00	0.00	375.88	145.05
Insurance	198.24	0.00	0.00	198.24	82.60
IT Software and Consumables	1,246.20	0.00	0.00	1,246.20	567.45
Postage, Freight & Courier	2.60	0.00	0.00	2.60	23.21
IT Cloud Hosting	1,131.95	0.00	0.00	1,131.95	767.20
<b>Total Expenditure</b>	<b>7,684.40</b>	<b>1,331.53</b>	<b>0.00</b>	<b>9,015.93</b>	<b>9,056.42</b>
<b>Surplus/(deficit)</b>	<b>599.94</b>	<b>888.04</b>	<b>0.00</b>	<b>1,487.98</b>	<b>998.47</b>

## Balance Sheet

### Chapelton Community Association As at 31 March 2024

Account	31 Mar 2024 Unrestricted	31 Mar 2024 Designated	31 Mar 2024 Restricted	31 Mar 2024	31 Mar 2023
<b>Fixed Assets</b>					
<b>Tangible Assets</b>					
Less Accumulated Depreciation on Plant and Machinery	(76.95)	0.00	0.00	(76.95)	0.00
Plant and Machinery	501.00	0.00	0.00	501.00	0.00
<b>Total Tangible Assets</b>	<b>424.05</b>	<b>0.00</b>	<b>0.00</b>	<b>424.05</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>424.05</b>	<b>0.00</b>	<b>0.00</b>	<b>424.05</b>	<b>0.00</b>
<b>Current Assets</b>					
<b>Cash at bank and in hand</b>					
Cash	104.43	107.00	0.00	211.43	20.40
Chapelton Community Association	1,003.16	1,588.28	5.34	2,596.78	3,379.33
GBP PayPal	102.93	9.46	0.00	112.39	35.10
<b>Total Cash at bank and in hand</b>	<b>1,210.52</b>	<b>1,704.74</b>	<b>5.34</b>	<b>2,920.60</b>	<b>3,434.83</b>
Accounts Receivable	0.00	290.00	0.00	290.00	130.00
Prepayments	198.80	0.00	0.00	198.80	115.64
<b>Total Current Assets</b>	<b>1,409.32</b>	<b>1,994.74</b>	<b>5.34</b>	<b>3,409.40</b>	<b>3,680.47</b>
<b>Creditors: amounts falling due within one year</b>					
Accounts Payable	65.00	0.00	0.00	65.00	127.50
Income in Advance	952.00	330.00	0.00	1,282.00	2,554.50
<b>Total Creditors: amounts falling due within one year</b>	<b>1,017.00</b>	<b>330.00</b>	<b>0.00</b>	<b>1,347.00</b>	<b>2,682.00</b>
<b>Net Current Assets (Liabilities)</b>	<b>392.32</b>	<b>1,664.74</b>	<b>5.34</b>	<b>2,062.40</b>	<b>998.47</b>
<b>Total Assets less Current Liabilities</b>	<b>816.37</b>	<b>1,664.74</b>	<b>5.34</b>	<b>2,486.45</b>	<b>998.47</b>
<b>Net Assets</b>	<b>816.37</b>	<b>1,664.74</b>	<b>5.34</b>	<b>2,486.45</b>	<b>998.47</b>
<b>Capital and Reserves</b>					
Current Year Earnings	599.94	888.04	0.00	1,487.98	998.47
Retained Surplus	216.43	276.70	5.34	498.47	0.00
Board Operating Reserve	0.00	500.00	0.00	500.00	0.00
<b>Total Capital and Reserves</b>	<b>816.37</b>	<b>1,664.74</b>	<b>5.34</b>	<b>2,486.45</b>	<b>998.47</b>

## Statement of the charity's policy on reserves

### **Purpose**

The purpose of this Operating Reserve Policy for the Chapelton Community Association is to build and maintain an adequate level of net assets to support the organisation's day-to-day operations in the event of unforeseen shortfalls.

The reserve may also be used for one-time, nonrecurring expenses that will build long-term capacity, such as staff development, research and development, or investment in infrastructure.

Operating reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap. The organisation intends for the operating reserves to be used and replenished within a reasonable period of time. This Operating Reserve Policy will be implemented in conjunction with the other financial policies of the organisation and is intended to support the goals and strategies contained in those related policies and in strategic and operational plans.

### **Definition and Goals**

The Operating Reserve Fund is defined as the designated fund set aside by action of the governing board. The minimum amount to be designated as operating reserves will be established in an amount sufficient to maintain ongoing operations and programs for a set period of time, measured in months. The operating reserve serves a dynamic role and will be reviewed and adjusted in response to internal and external changes.

The target minimum Operating Reserve Fund is equal to 6 months of average recurring operating costs. In addition to calculating the actual operating reserve at the fiscal year-end, the operating reserve fund target minimum will be calculated each year after approval of the annual budget. These reserves will be reported to Board of Trustees and included in the regular financial reports.

### **Accounting for Reserves**

The Operating Reserve Fund will be recorded in the accounting system and financial statements as Board Designated Operating Reserve. The Operating Reserve Fund will be funded and available in cash or cash equivalents.

### **Funding of Reserves**

The Operating Reserve Fund will be funded annually with surplus unrestricted operating funds to ensure the total Fund amount represents at a minimum six months of normal operating expenses. The governing board may, from time to time, direct that a specific source of revenue be set aside for operating reserves. Examples may include one-time gifts or bequests, special grants, or special appeals. The Chair of the Trustees will identify the need for access to reserve funds and confirm that the use is consistent with the purpose of the reserves as described in this Operating Reserve Policy.

Determination of need requires analysis of the sufficiency of the current level of reserve funds, the availability of any other sources of funds before using reserves, and evaluation of the time period for which the funds will be required and replenished.

### **Authority to Use Operating Reserves**

Authority for the use of operating reserves is delegated to the Chair of the Trustees. The use of operating reserves will be reported to the

Board of Trustees at their next scheduled meeting, accompanied by a description of the analysis and determination of the use of funds, and plans for replenishment to restore the Operating Reserve Fund to the target minimum amount. The Chair must receive prior approval from the board of Trustees if the operating reserves will take longer than six months to replenish.

### **Review of Policy**

This Policy will be reviewed by the Board of trustees every year at minimum, or sooner if warranted by internal or external events or changes. Changes to the Policy will be recommended by the Chair to the board of trustees for approval.

As per our financial reserves policy we held an operating reserve of £500 at the end of the year. Donated charitable services from Google are currently secure for the next financial year, setting a target for this coming year to meet those things that the CCA has to pay for at £330 so we are well within our receive amount.

### **Details of any deficit**

There is no deficit for the current financial year, and we forecast none for this year.

### **Donated facilities and services**

We have been supported by the following companies and individuals:

list:

- Bank of Scotland
- Administered by Charity Digital and Tech Soup
  - Google



- Microsoft
- Tesco
- Bingo prize
  - ABWR
  - Devenick Drinks
  - Brae
  - Stack
  - Redrocks

### **Future plans**

In 2024-2025 the CCA plans to organise a community picnic and support the Scarecrow Festival.

The charity will continue in its organisation of annual events such as the easter celebration, the Halloween competition, the Christmas celebration and its more regular events such as their over 60s club.

The CCA hopes to raise funds to purchase and install lamp standard mounted Christmas lights in 2025.

### **Additional information**

No additional information.

## Declaration

Signed on behalf of the charity trustees:

*C Litherland-Moir*

Print name

Charlotte Litherland-Moir

Designation

Trustee

Date