



Loch Sunart and the Sound of Mull

**Community Association of Lochs
and Sounds**

(CAOLAS)

**ANNUAL REPORT AND FINANCIAL
STATEMENTS**

1 April 2019 – 31 March 2020

Charity registration number: SC047982

SCIO registered on: 07 December 2017

Reference and Administrative Information

Charity Name:	Community Association of Lochs and Sounds
Also known as:	CAOLAS
Charity registration number:	SC047982
SCIO registered on:	07 December 2017
Registered Office:	Cobbler's Cottage, Drimnin, By Oban PH80 5XZ
Country of Origin:	UK

Trustees:	Appointed
Annabel Lawrence (Chair)	December 2017
Laura Harvey (Secretary)	December 2017
Mark Woombs (Vice Chair)	December 2017
Alasdair Firth	December 2017
Karl Bungey	December 2017
Andy Jackson	December 2017
Alex Reis	February 2019

Volunteer Administrator: Dale R Glenny Meegan

Bankers: The Royal Bank of Scotland (RBS), Fort William

Website: www.caolas.org

The Trustees present their second annual report and financial statements for the period April 2019 – March 2020.

STRUCTURE, GOVERNANCE & MANAGEMENT

The Community Association of Lochs and Sounds was set up as an informal association in 2015 but on 7 December 2017 it registered as a Scottish Charitable Incorporated Association (SCIO). The Charity is administered in accordance with the terms of its Constitution.

Recruitment and Appointment of Board

The Board are appointed by election from the membership at an Annual General Meeting according to its constitution, articles 57-76. The Board may at any time also appoint any member to be a charity trustee. The maximum number of trustees is 10. At each AGM, all of the charity trustees elected/appointed shall retire from office but shall then be eligible for re-election.

Trustee Induction and Training

New trustees are provided with a summary of their role and the responsibilities, the constitution, minutes and financial reports of previous meetings and access to online advice from Office for the Scottish Charity Regulator (OSCR). Formal training can be accessed if required.

Objectives and Activities

The charity has been formed to

- encourage and promote sustainable use of local waters for recreation, fishing and other marine activities
- promote and carry out research, surveys and investigations of the local marine environment
- involve the community and raise awareness of marine issues and the related cultural heritage
- educate and involve younger members of the community
- protect and allow recovery of biodiversity and natural processes in the Sound of Mull, Loch Sunart
- Work with other community organisations, Non-Governmental Organisations (NGOs), statutory organisations, the Scottish Government and others, to record, promote and protect our marine environment.

ACHIEVEMENTS & PERFORMANCE

The charity's activities have been in accordance with its objectives and have been supported by grants from Flora and Fauna International, Sunart Community Benefit Fund and Ardtornish Hydro Fund.

Citizen Science Pilot

The focus of the activities in 2019-20 was a funded pilot project to test the ways in which a Citizen Science approach could engage our local communities in better understanding and contributing to the collection of data about our coastal and marine life as found between the

low and high tide marks. The collection of baseline data about our shores was a secondary aim but gave us them useful data to inform future monitoring activities.

Coastal Communities Network (Scotland)

CAOLAS continues to be an active member of the Coastal Communities Network (CCN) which is a collaboration of locally-focused community groups guided by the belief that coastal communities across Scotland are well placed to harness long-term solutions to ensure healthy, well-managed seas.

The aim of the CCN is to better connect coastal communities across Scotland in order to share community knowledge and expertise and to develop the community voice within marine management, supporting community action on marine conservation in Scotland.

This year has seen CAOLAS involvement in a number of national campaigns and national and local consultations as part of the CCN including

- Aquaculture (fish farming)
- Climate emergency
- Seaweed harvesting
- Community-led monitoring
- Seabed reform

Hope Spot

CAOLAS was one of four CCN member groups which came together to collaboratively achieve the designation of the first Mission Blue Hope Spot within Scotland, and indeed the UK: the Argyll Coast and Islands Hope Spot. We believe that the international recognition of a Hope Spot will enhance the local conservation designations on our doorsteps; shining a spotlight on how critical they are for preserving the special marine wildlife and habitats.

The Hope Spot covers a number of protected areas, including the Loch Sunart to Sound of Jura Marine Protected Area (MPA), Firth of Lorn SAC and Loch Sunart MPA & SAC, and provides a new way to celebrate and champion these special places. It is one of the most biologically diverse marine environments in Scotland and the UK.

<https://www.argyllhopespot.scot/>

The Argyll Coast and Islands Hope Spot was officially launched on 8 June 2019, on World Oceans Day. The launch was preceded by a series of local events and an official reception for MSPs at the Scottish Parliament.

FINANCIAL REVIEW

The financial position at the end of the period is a total income of £4709 and a total expenditure of £6238 resulting in an 'in year' deficit of £1529 before transfers.

The charity's reserve policy is to ensure that it holds enough funds to cover at least 6 months unrestricted expenditure. The Trustees therefore do not have any uncertainties about the charity's ability to continue as a going concern.

Risk Review

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed. In particular those related to the operations and finances of the charity and it is satisfied that systems are in place to mitigate those risks.

Investment Policy

In accordance with the constitution, the charity has the power to make any investment which the trustees see fit

Exemptions from disclosure

There are no exemptions from disclosure

Funds held as custodian Trustee on behalf of others

CAOLAS does not hold funds as a custodian Trustee on behalf of others

Statement of Trustee Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and accepted accountancy practice.

Charity Law requires trustees to prepare financial statements for each financial period which gives a true and fair view of the state of affairs of the Scottish Charitable Incorporated Organisation (SCIO), and of incoming resources and application of resources, including the income and expenditure of the SCIO for that period.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the SCIO and which enable them to ensure that the financial statements comply with the relevant legislation. The financial statement contained in this report was independently examined.

Thanks

The Trustees of CAOLAS would like to thank Sunart Community Company, Ardtornish Hydro Fund and Flora and Fauna International for their generous support which has enabled CAOLAS to deliver activities for the benefit of our communities and marine environment. We would also like to thank the many members of the community, visitors and volunteers who have supported us at events.

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

Signed on behalf of the charity's trustees

Annabel Lawrence (Trustee- Chair)

Date:

Community Association of Lochs and Sounds SCIO
Scottish Charity Number SC047982

Independent examiner's report to the trustees on the unaudited accounts of Community Association of Lochs and Sounds SCIO.

I report on the accounts of the Charity for the year ended 31st March 2020 which are set out on the following pages.

Respective responsibilities of trustee 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 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 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 understanding of the accounts to be reached.

Marie McMillan Cert Acct (Open)
Date: - 2020
Senior Finance Officer
Voluntary Action Lochaber
An Drochaid, Claggan Road
Fort William
PH33 6PH



Community Association of Lochs and Sounds SCIO
 Receipts and Payments Accounts
 For the year ended 31st March 2020
 Scottish Charity Number SC047982

	Note	Year to 2020 Unrestricted £	Year to 2020 Restricted £	Year to 2020 Total £	Year to 2019 Total £
Income					
Charitable Activities - Grants					
	1				
Flora and Fauna International (FFI)		-	1,426	1,426	3,650
Sunart Community Benefit Fund		-	2,000	2,000	-
Ardtomish Hydro Fund		-	1,250	1,250	-
West Highland Coastal Trust		-	-	-	8,900
Other Income					
	2				
Donations - Kilchoan		20	-	20	-
Donations - Lochaline		13	-	13	-
Event Income		-	-	-	448
Total Income		33	4,676	4,709	12,998
Expenditure					
Projects					
Citizens Science Project					
	3				
Professional & Consultancy Fees		-	3,435	3,435	6,296
Travel		-	173	173	-
Room Hire & Refreshments		-	119	119	62
Materials & Equipment	4	-	289	289	550
HOPE Spot					
	5				
Website		-	1,050	1,050	-
Logo		-	125	125	-
Core Activities					
Insurance		-	230	230	230
Publicity & Promotion	6	-	790	790	217
Stationery & Postage		27	-	27	-
Subscriptions		-	-	-	50
Governance Costs					
Independent Examination	7	-	-	-	-
Total Payments		27	6,211	6,238	7,405
Surplus/(Deficit) for the year before transfers		6	(1,535)	(1,529)	5,593
Transfers between funds	8	3,660	(3,660)	-	-
Surplus/(Deficit) for the year		3,666	(5,195)	(1,529)	5,593

Statement of Balances - as at 31st March 2020

Opening cash at bank and in hand	398	5,195	5,593	-
Add Income	33	4,676	4,709	12,998
	431	9,871	10,302	12,998
Less Expenditure	27	6,211	6,238	7,405
Transfers	8 3,660	(3,660)	-	-
Closing cash at bank and in hand	4,064	-	4,064	5,593

Bank and Cash Balances

Business Current Account	4,042	-	4,042	5,518
Outstanding lodgements	-	-	-	-
Outstanding cheques	-	-	-	-
Petty cash	22	-	22	75
9 & 10	4,064	-	4,064	5,593
	-	-	-	-

Signed on behalf of all Trustees:

Name: Annabel Lawrence, Trustee (Chair)

Date: 2020

The notes on the following pages form part of these financial statements.

Community Association of Lochs and Sounds SCIO
Scottish Charity Number SC047982
Notes to the accounts
For the year ended 31st March 2020

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity. During the year the charity received misc donations of £33.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. Grants totalling £4,676 were received - £1,426 from Flora & Fauna International towards the HOPE Spot Project, £1,250 from Ardtornish Hydro Fund and £2,000 Sunart Community Benefit Fund both for the Science Citizen Project. All 3 Grant funders have agreed that any surplus funds at year end can be used for other purposes / activities.

Related party transactions

No remuneration was paid to the trustees or any connected persons during the year (2019: £NIL).

1 Grants

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Flora and Fauna International	-	1,426	1,426	3,650
Sunart Community Benefit Fund	-	2,000	2,000	-
Ardtornish Hydro Fund	-	1,250	1,250	-
West Highland Coastal Trust	-	-	-	8,900
	-	4,676	4,676	12,550

2 Donations

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Donations - Kilchoan	20	-	20	-
Donations - Lochaline	13	-	13	-
	33	-	33	-

7 Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Independent Examination	-	-	-	-
Accounting Services	-	-	-	-
	-	-	-	-

8 Transfers between funds

£3,660 of restricted grant funds not used by year end were transferred to unrestricted funds to be used for other projects & activities as per agreement from funders (2019: £NIL).

9 Restricted Funds

	At 1st April 2019			At 31st March 2020	
	Incoming	Outgoing	Transfers		
Flora and Fauna International	3,203	1,426	(2,195)	(2,434)	-
Sunart Community Benefit Fund	-	2,000	(2,000)	-	-
Ardtornish Hydro Fund	-	1,250	(24)	(1,226)	-
West Highland Coastal Trust	1,992	-	(1,992)	-	-
	<u>5,195</u>	<u>4,676</u>	<u>(6,211)</u>	<u>(3,660)</u>	<u>-</u>

10 Unrestricted Funds

	At 1st April 2019			At 31st March 2020	
	Incoming	Outgoing	Transfers		
Unrestricted Funds	398	33	(27)	3,660	4,064
	<u>398</u>	<u>33</u>	<u>(27)</u>	<u>3,660</u>	<u>4,064</u>

Notes to the Financial Statements: for the Period 1 April 2019 – 31 March 2020

INCOME

1. Charitable Activities – grants

Three grants were received from Flora and Fauna International (FFI), Sunart Community Benefit Fund and Ardtornish Hydro Fund for the delivery of a Citizen Science pilot project across the communities served by CAOLAS in Sunart, Morvern and Ardnamurchan. They included funds to engage a project leader and project support expertise, to purchase equipment and materials, and cover costs incurred in training community members to participate in shore surveys.

2. Donations

Donations were received from participants at two Shore ID courses held as part of the Citizen Science project

EXPENDITURE

3. Professional and Consultancy Fees

Professional expertise was engaged to lead the Citizen Science pilot project. In accordance with the Charities and Trustee Investment (Scotland) Act 2005 there is guidance about when it is appropriate to remunerate charity trustees. The Board followed this guidance in appointing a Board member with the necessary expertise and local knowledge required to develop and deliver the Citizen Science pilot project.

4. Materials and Equipment

Survey and safety equipment and materials were purchased to support the programme of activities.

5. Hope Spot

CAOLAS was granted the funds to pay for the development of a new website for the Hope Spot on behalf of the Coastal Communities Network, of which it is a core member.

6. Publicity and Promotion

This included the promotion of the opportunity to be involved in the Citizen Science surveys and regular information and news articles in local publications.