



# Rannoch Community Trust

## Annual Report and Financial Statements For the Year to 31 March 2021

# **Rannoch Community Trust**

## **Report of the trustees for the year to 31 March 2021**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

### **Chairman's Report**

Looking back at last year's report, I wrote that we were slowly emerging from the covid-19 pandemic. Incredibly, a year on, this is still the case, and I hope all members of the community have been reunited with family and friends and have managed to enjoy the benefits of life in our beautiful rural setting over the last year.

While it has been a challenge to move projects forward with organisations such as PKC largely disbanded to home offices, we have made significant progress with the Rannoch Hub, completing the purchase of the building so it is now owned by the community and moving forward with the initial stages of redevelopment and fundraising.

Scott Meikle who has a wealth of experience in hotel, hospitality and pub launches was appointed as project officer to take the development forward. Studio East have been appointed as the principal architects and all the development plans, proposals and details will be regularly updated on our, soon to be launched, website – [www.rannochhub.co.uk](http://www.rannochhub.co.uk).

Whilst we remain enthusiastic to complete the building renovation and open the Hub as soon as possible, restrictions, lead times and funding opportunities remain frustrating due to Covid and indeed Brexit. Gwen has done a great job keeping funders apprised of our plans and tracking funding opportunities so that we are best placed to benefit from those available. The execution of our fundraising strategy and building plans will continue with as much pace, urgency and enthusiasm as is possible alongside our determination to deliver this exciting project as soon as we can!

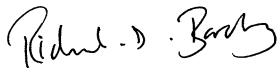
Our thanks go to David Lyon for his persistence with the affordable housing project for the village. It was unfortunate that after much effort and negotiation the central village site opposite The Country Store was not viable for purchase and conversion. David continued to explore and enquire about every possible site within the Rannoch area and thanks to generous cooperation from Dunalastair Estate, we are now collaborating on a proposal for a new housing development. Again, process has been slowed by covid-19 restrictions but several key hurdles have been overcome and we hope to progress to a full planning submission this year.

The Rannoch Coordinator has proved to be a key role in the village throughout the last two years, and we remain very grateful to Janine for her professional approach and continued hard work with the food bank and responding to a range of community needs over the last year. Janine, the Befrienders and a host of volunteers deserve our combined thanks and recognition for their flexibility and willingness to respond and support our community in any and every way.

This year RCT has sadly bid farewell to Barry who has left a significant legacy for the community, having delivered the funding for the Coordinator role and the several phases of the Befriender project. We are deeply grateful for his long term of service contributing to all projects proposed and run by RCT. We wish him well and hope he will be back to visit often.

Our other farewell has been to David and Janine who have both contributed a huge amount of time and service to the Rannoch community, and who both stepped up to actively support those in need during the pandemic. David has been a brilliant secretary, treasurer administrator and trustee of RCT and has tirelessly delivered complex funding bids and overcome red tape to ensure Rannoch has had maximum benefit from schemes such as LEADER over the last few years. His energy and capacity to give time and support to any project will be much missed, and we hope he and Janine will be back to join us for a coffee in the Rannoch Hub before too long.

Recently we have welcomed Alison Robinson, Gillian McIntyre and John Anderson to the Board. Information about Board members and news is regularly updated on [ourrannoch.co.uk](http://ourrannoch.co.uk) and I am, as ever, grateful to all who can give their time and expertise to supporting the community. Through our projects we will continue helping the community to make the most of the Rannoch landscape, facilities, features and to maximise all our enjoyment of life in this magnificent glen.

A handwritten signature in black ink, appearing to read 'Richard Barclay'.

**Richard Barclay**  
**Chairman**  
**5 August 2021**

# **Rannoch Community Trust**

## **Report of the trustees for the year to 31 March 2021**

### **Our purposes and activities**

The purposes of the charity, in summary, are:

- the advancement of community development;
- the relief for those in need by reason of age, ill-health, financial hardship or other disadvantage;
- the provision of recreational facilities or organization of recreational activities;
- the promotion of environmental protection or improvement for the public benefit; and
- the advancement of the arts, heritage, culture or science.

The initial strategies employed to achieve the charity's aims and objectives are described in the Chairman's statement.

### **Our volunteers**

The Trust is involved in the community and relies on voluntary help. In addition to the Board, over 10 volunteers have assisted us and are typically members of the company.

### **Financial review**

The Trust had a good year as a charity with financial support from several organisations including The National Lottery, Leader Funding, Gannochy Trust, Highland Action Partnership, Foundation Scotland, The Prince's Trust, The Corra Foundation, SSE and NHS Tayside Innovation Fund. The support of government authorities and other charitable funders is essential to the future of Rannoch Community Trust. The Trust also received donations from the local community to support the Trust's Coronavirus initiatives.

### **Going concern**

The trustees endeavour to ensure the financial security of the Trust for the next 12 months and the Trust secured funding over 3 years from the National Lottery. The trustees are of the view that the Trust is a going concern.

### **Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of the Rannoch Community Trust for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Trustees:**

The directors of the charitable company (the charity) are its trustees for charity law. The trustees and officers serving during the period under review and since the period end were as follows:

#### **Richard Barclay, Chairman**

Richard owns and runs Innerhadden Estate and Innerhadden Hydro in Kinloch Rannoch. Richard is a director of the Sandend Harbour Trust and sits on various national venison strategy groups. Richard and his family are the third generation of his family to make Rannoch their home.

#### **John Anderson, Finance Trustee & Secretary (appointed 16 July 2021)**

John's family has had a connection with Rannoch for over 40 years with homes here since the mid-80s and he now splits his time between Rannoch, Auchterarder and Glasgow. He is a Chartered Accountant and having pursued a career in the accountancy profession in Glasgow, London and Chicago, returned to Scotland in 1989 to work with the owners of growth companies. He is now Head of SME Growth & Board Development at Strathclyde Business School in Glasgow and combines this part-time role with board leadership and volunteering. John succeeded outgoing Finance Trustee and Secretary, David Holland, in July 2021.

#### **Kate Duncan**

Kate is a PR and marketing consultant working with Scottish rural businesses. She also sits on the Rannoch Highland Gathering Committee. Kate grew up in Rannoch and always considered it very much as home throughout her years working in London and abroad. Kate and Andrew returned to West Tempar full time in 2019, and are managing the farm and developing business opportunities.

#### **Gillian MacIntyre (appointed on 1 November 2020)**

Gillian has lived in Rannoch for 5 years though has have been visiting for over 15 years. She married a local man who she met whilst studying Environmental Protection and Management and has had various jobs in Rannoch. Previously Gillian was a Manager at her Grandparent's breeding hatching egg farm for 16000 birds and logistics coordinator and weigh bridge manager at Leigh's Quarry.

#### **Alistair Penman**

Ali is a web designer and developer working for a small business based in Pitlochry and has been resident in Rannoch for 17 years. He is also the Kinloch Rannoch Village Hall Secretary, Recreation Club Secretary and organises many social events within the village. He confesses to being a dab hand at fixing the local's computers!

#### **Alison Robinson (appointed on 1 November 2020)**

Ali spent over twelve years as a Management Consultant working across UK, the United States and the Middle East. She subsequently worked as a Project Manager in London and after a period of re-training, as a Land Manager for UK Defence Estates. Ali's Family has owned Dalchosnie since the 1950's and she and her husband moved to Rannoch in late 2016 in order to pursue their dream of farming native breeds in the Highlands.

In addition to the above, Gordon Brown, Barry Foley and David Holland retired as trustees on 28 July 2020, 31 October 2020 and 31 December 2020 respectively.

## **Structure, Governance and Management**

### ***Governing Document***

Rannoch Community Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 January 2017, last amended on 28 July 2020. It is registered as a charity with the Scottish Charity Regulator. Anyone can become a member of the Company, subject to the Company's Articles of Association, and there are currently over 100 members, each of whom agrees to contribute £1 in the event of the charity winding up. The Trustees welcome all local residents to become members of the Trust.

### ***Appointment and Resignation of trustees***

The trustees are, subject to the recommendation of the Board, re-elected annually by the members of the company at the Annual General Meeting. The trustees have the power to co-opt directors to fill specialist roles though no more than one third of the Board shall consist of co-opted directors. The Board must consist of three to twelve directors.

Members are invited to nominate candidates prior to the AGM. When considering potential trustees, the Board has regard to the requirement for any specialist skills needed, gender diversity and representation from the community.

### ***Trustee induction and training***

New trustees are notified of their legal obligations under charity and company law, the Scottish Charity Regulator's guidance on trustee duties, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes and recent financial performance of the charity.

### ***Organization***

The Board of trustees administers the charity. They manage the day-to-day operations of the charity, together with the Project Officers. The Board normally meets 8 to 10 times a year and the Board is in the process of establishing a Community Representatives Group covering all aspects of community development.

### ***Related parties***

None of our trustees receive remuneration or benefits from their work for the charity. Any connection between a trustee and any other parties must be disclosed and these are detailed in the notes to the financial statements.

### ***Pay policy***

All directors give of their time freely and as stated above, no director received remuneration in the period. The contracted hourly rate of the project officer staff is reviewed annually in accordance with average earnings.

### ***Risk management***

The trustees implement procedures designed to minimise or manage any potential impact on the charity as necessary. This work has identified that financial sustainability is the principal risk for the charity. A key element in the management of financial risk includes a regular review of available bank and cash balances and the monitoring of receipts from grant providers.

**By order of the Board of trustees**



**John Anderson, Secretary**  
**5 August 2021**

## **Independent Examiner's Report to the Trustees of Rannoch Community Trust**

I report on the accounts of the charity for the year to 31 March 2021, which are set out on pages 8 to 15.

### **Respective responsibilities of trustees and examiner**

The 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 (as amended). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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. I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

### **Basis of independent examiner's report**

My examination was 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 seeking explanations from you as 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 the 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.



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Gary Tait  
5 August 2021  
Chartered Management Accountant

**Rannoch Community Trust**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**for the year to 31 March 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
Donations	3	100	1,835	1,935	1,870
Grants		-	77,541	77,541	59,672
Membership fees		5	-	5	-
Project Income		271	-	271	775
<b>Total Income</b>		<b>376</b>	<b>79,376</b>	<b>79,752</b>	<b>62,317</b>
<b>Expenditure</b>					
<i>Expenditure on charitable activities:</i>					
Project Officers/Coordinator	5	-	17,806	17,806	13,515
Community Hub Project		-	3,775	3,775	2,830
Community Hub/village halls equipment		-	9,652	9,652	12,888
Befriender Project		-	4,918	4,918	3,986
Affordable Housing		-	120	120	11,745
COVID19 initiatives		-	14,711	14,711	147
Hospital Transport		-	200	200	300
Mums & Toddlers		-	-	-	240
Paths Group		-	458	458	4,613
Other	4	586	-	586	672
<b>Total Expenditure</b>		<b>586</b>	<b>51,640</b>	<b>52,226</b>	<b>50,936</b>
<b>Net income and net movement in funds for the period</b>		<b>(210)</b>	<b>27,736</b>	<b>27,526</b>	<b>11,381</b>
Transfer from unrestricted to restricted funds		(1,370)	1,370	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		3,404	21,377	24,781	13,400
<b>Total funds carried forward</b>	11	<b>1,824</b>	<b>50,483</b>	<b>52,307</b>	<b>24,781</b>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.



**Rannoch Community Trust**  
**Balance Sheet as at 31 March 2021**

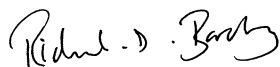
		2021	2020
	Note	£	£
<b>Investments</b>	9	<u>100</u>	-
<b>Current Assets</b>			
Debtors	10	-	15,819
Cash at bank and in hand		<u>52,307</u>	15,333
<b>Total Current Assets</b>		<u>52,307</u>	31,152
<b>Liabilities</b>			
Creditors falling due within one year		<u>(100)</u>	(6,371)
<b>Net Current assets</b>		<u>52,207</u>	24,781
 Net Assets		 <u>52,307</u>	 24,781
 <b>The funds of the charity:</b>			
Unrestricted income funds		1,824	3,404
Restricted income funds		<u>50,483</u>	21,377
<b>Total charity funds</b>	11	<u>52,307</u>	24,781

For the financial period ended 31 March 2021, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies, although an examination has been carried out under the Charities and Trustees (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the presentation of accounts. These accounts are prepared in accordance with provisions applicable to companies subject to the small companies' regime. The notes on pages 11 to 15 form part of these accounts.

**Approved by the trustees on 5 August 2021.**



**Richard Barclay, Chairman**

**Rannoch Community Trust**  
**Statement of Cash Flows**  
**for the year to 31 March 2021**

	Notes	2021 £	2020 £
<b>Net cash flows from operating activities</b>		<b>36,974</b>	2,448
<b>Net cash flows from investing activities</b>		-	-
<b>Net cash flows from financing</b>		-	-
<b>Movement in cash and cash equivalents during the period</b>	<b>13</b>	<b>36,974</b>	2,448
Cash and cash equivalents at the start of the period		15,333	12,885
<b>Cash and cash equivalents at the end of the period</b>		<b>52,307</b>	15,333

# Rannoch Community Trust

## Notes on the financial statements

### 1 Significant Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

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) (effective 1 January 2015), (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Rannoch Community Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### b) Preparation of the accounts on a going concern basis

The trustees are of the view that the charity is a going concern. The trustees remain in regular contact with sponsoring local authorities and funding organisations to secure their on-going financial support.

#### c) Income

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 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.

#### d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

#### e) Fund accounting

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 Trust's work or for specific projects being undertaken by the Trust.

#### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## Rannoch Community Trust

### g) Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis. The charity does not currently have any fixed assets.

### h) Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

### i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

## 2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

## 3 Income from donations and legacies

	2021	2020
	£	£
Gifts Legacies	-	-
Donations	1,935	1,870
	<u>1,935</u>	<u>1,870</u>

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

## 4 Analysis of expenditure on charitable activities

	2021	2020
	£	£
Governance and support costs	48	48
Public Liability Insurance	439	577
Other costs	99	47
	<u>586</u>	<u>672</u>

The Trust initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Any remaining support costs together with the governance costs are apportioned between the main charitable activities undertaken.

## Rannoch Community Trust

### 5 Staff costs, trustee remuneration and expenses

	2021	2020
	£	£
Staff - Befrienders	3,806	-
Project Officers (contractors)	17,806	11,965
Community Hub Project Officer (contractor)	3,775	-
Community Support Coordinator (contractor)	6,587	1,550
Befriender Project Coordinator (contractor)	-	2,006
Other expenses	-	240
	<b>31,974</b>	<b>15,761</b>

The Project/Hub Project Officers and Coordinators contract their services to the charity at an agreed hourly rate. The charity trustees were not paid or received any other benefits from employment with the Trust. Since September 2020, the Charity has had two employees, namely the two part time Befrienders. The Trust does not currently provide any post-employment benefits to staff after they have left employment of the Charity. No charity trustee received payment for professional or other services supplied to the charity.

### 6 Related party transactions

There were no related party transactions during the year. However, Janine Holland, who is married to David Holland, Trustee, was appointed as Community Support Coordinator during the year and received income amounting to £6,587 (2020: £1,550). Due to the potential conflict of interest, David Holland abstained from the recruitment process and the Board of Trustees (excluding David Holland) unanimously approved the appointment of Janine Holland in January 2021.

### 7 Grants from Local Authorities and Other Organisations

Income from grants comprises grants made by various organisations and charites to assist the funding of the charity's project officers and coordinators and the Befriender Project. Several other grants were also received.

### 8 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 9 Investments

	% owned	2021	2020
		£	£
<b>Subsidiary at cost</b>			
Rannoch Hub Limited	100%	100	-

Rannoch Hub Limited, a wholly owned subsidiary, was incorporated on 2 February 2021 and has not traded since incorporation. It was incorporated as it will become the trading entity for the proposed Community Hub. The subsidiary is registered at the same address as its parent company, Rannoch Community Trust.

## Rannoch Community Trust

### 10 Debtors

	2021	2020
	£	£
Due from grant awards	-	15,819

### 11 Analysis of charitable funds

	Opening balance	Incoming resources	Resources expended	Transfer	Funds 31 March 2021
	£	£	£		£
<b>Analysis of movements in unrestricted funds</b>					
General fund	3,404	376	(586)	(1,370)	<b>1,824</b>
<b>Analysis of movements in restricted funds</b>					
Project Officer/ Coordinator funding	2,143	31,671	(17,806)		<b>16,008</b>
Community Hub Project	-	11,400	(3,775)		<b>7,625</b>
Community Hub equipment	-	9,652	(9,652)		-
Paths Group	13,191	770	(458)		<b>13,503</b>
Affordable Housing	860	2,787	(120)		<b>3,527</b>
COVID19 initiatives	1,853	17,296	(14,711)	1,370	<b>5,808</b>
Befriender Project	-	5,800	(4,918)		<b>882</b>
Mum & Toddlers	2,730	-	-		<b>2,730</b>
Hospital Transport	600	-	(200)		<b>400</b>
<b>Total of restricted funds</b>	<b>21,377</b>	<b>79,376</b>	<b>(51,640)</b>	<b>1,370</b>	<b>50,483</b>
<b>Total of all funds</b>	<b>24,781</b>	<b>79,752</b>	<b>(55,226)</b>	<b>-</b>	<b>52,307</b>

Name of fund	Description, nature and purposes of the fund
General Fund	To be used by the charity on an on-going basis for any of its activities.
Project Officer/Community Support Coordinator	To provide ongoing financing of a project officer, or part time project officers, and the Community Support Coordinator.
Community Hub equipment	To provide new equipment for the proposed Community Hub.
Community Hub Project	To progress the Community Hub/pub project initiative with the Community Hub Project Officer and costs associated with the purchase of the building.
Paths Group	To help maintain and improve paths, access, signage & picnic areas.
Affordable Housing	To progress the Affordable Housing project initiative.
COVID19	To support the COVID19 initiatives within the community, including the Rannoch Foodbank.
Befriender Project	To support the local community and offer a befriender service.
Mums & Toddlers	To provide services to the Rannoch Mums & Toddlers Group.
Hospital Transport	To contribute towards the mileage costs of volunteer drivers when providing transport for locals to hospitals as and when required.

## Rannoch Community Trust

### 12 Analysis of net assets between funds

	General Fund £	Restricted Funds £	<b>2021 Total £</b>	2020 Total £
Cash at bank and in hand	1,824	50,483	<b>52,307</b>	15,333
Other net assets/(liabilities)	-	-	-	9,448
<b>Total</b>	1,824	50,483	<b>52,307</b>	24,781

### 13 Reconciliation of net movement in funds to net cash flow from operating activities

	<b>2021 £</b>	2020 £
Net movement in funds	<b>27,526</b>	11,381
Purchase of subsidiary	<b>100</b>	-
Decrease/(increase) in debtors	<b>15,819</b>	(14,572)
(Decrease)/increase in creditors	<b>(6,271)</b>	5,639
<b>Net cash inflow from operating activities</b>	<b>36,974</b>	2,448