

Lothians Conservation Volunteers



Trustees' Annual Report and Accounts

1st April 2020 - 31st March 2021

The Lothians Conservation Volunteers (LCV) was founded in 1970 and has been a SCIO since February 2017. The Trustees are pleased to present their report of LCV's activities for the year ending 31st March, 2021 along with a financial review and financial statements in Receipts and Payments format accompanied by the report of our Independent Examiner.

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Charitable Aims

LCV exists:

- To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.
- To advance the education of the public in the principles and practice of environmental conservation by providing volunteering opportunities and training in practical conservation skills.

Affiliations

LCV is a member of the TCV Scotland Community Network (67142) and is affiliated with the Scottish Council for Voluntary Organisations. We are recognised by OSCR and the Inland Revenue as a Scottish Charitable Incorporated Organisation (SC020384).

1 Charitable activities report

1.1 Impact of the COVID-19 Pandemic

The most immediate and obvious impact is of course the complete lack of tasks for the first four months of the year, with operations only resuming on a limited basis towards the end of July 2020. Social distancing requirements and travel restrictions (from October 2020) hampered our work and a further lockdown eliminated our January-March 2021 task programme. Consequently in 2020/21 we did 19 tasks whereas in 2019/20 we did 50 tasks; a reduction of more than half.

Our volunteer base also declined markedly as a result of the pandemic. We believe this was partially due to having no tasks for much of the year and partially as a result of personal circumstances changing as a result of the pandemic (e.g. shielding; some volunteers working additional hours and so left with no time for LCV). However our on-task volunteer average remains healthy at 9.25 despite capacity reductions in the minibus and on task. This is reassuring, and we hope the decline in volunteers will prove to be temporary.

Our client base also declined during the pandemic, both due to the restriction on the number of tasks and some of our clients deciding that they could not reasonably allow volunteers on their sites during the pandemic. Again, we believe this is a temporary situation.

Like many other organisations LCV and its trustees have struggled to assimilate the ever-changing guidance relevant to our activities. Even reading the guidance and legislation required considerable time, and as volunteers ourselves time is in short supply. Often, communicating changes to our volunteers in a timely manner has been difficult. All this extra work has a considerable opportunity cost: other projects (e.g. purchasing a new bus) have been delayed.

Our monthly trustee meetings have been taking place online which has numerous challenges and frequently made taking decisions harder. We have also had several additional committee meetings when legislation has been announced at short notice. Building and maintaining relationships between the trustees, particularly new trustees has also been hampered by online-only meetings.

Tasks themselves have been complicated by the need for social distancing. This has particularly affected the social aspect of tasks (for example, we decided to stop providing refreshments/biscuits to volunteers) which has been disappointing to many. Capacity limits in our minibus have also reduced the accessibility of our tasks to those without their own transport. This is deeply disappointing but unavoidable.

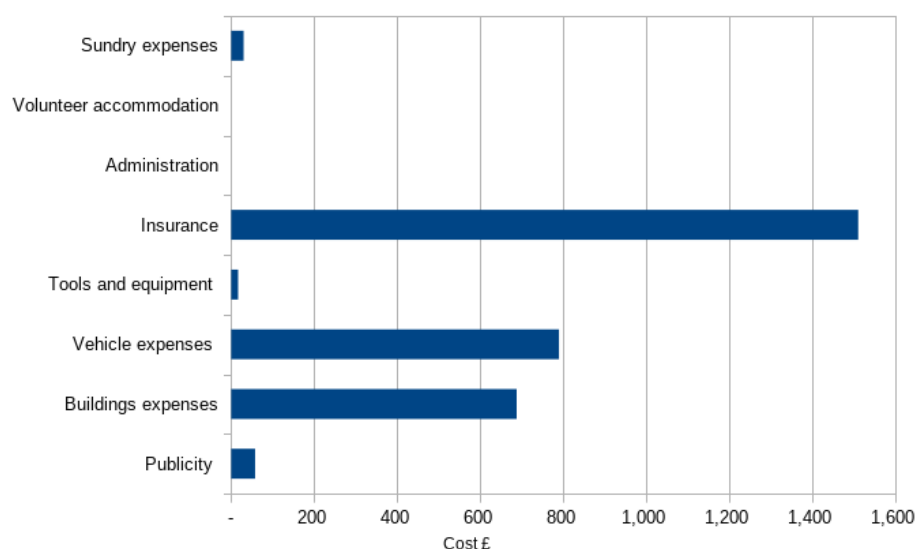
Amongst all this negativity there have been some positive developments during the pandemic. Firstly, we have received an increased number of donations from our members. Donations are always welcome and LCV is very grateful to our donors. Secondly, our costs have been reduced as a consequence of running fewer tasks, largely because of reduced expenses for the minibus and tools. These two things have helped to offset the reduction in task income.

Despite these problems, LCV remains a functioning and effective organisation and given the opportunity we will expand our activities again in 2021/22.

1.2 Spending

This year LCV has spent a total of £3,092 (2019/20: £4,007) in pursuit of its charitable aims. Almost all of this expenditure derives directly from LCV's practical activities and the facilities, such as buildings, needed to support them (£3004: Buildings / vehicles, Tools / equipment, Insurance and Accommodation, 97%). A further £58 (2%) relates to volunteer and client recruitment (Publicity and Training). The remainder of £30 (1%) relates to sundry one-off expenses.

Due to the pandemic curtailing our activities our expenses have been reduced or in some areas eliminated. For example there has been no expenditure on hiring meeting rooms or volunteer accommodation on residential.



1.3 Practical activities

LCV aims to work every Sunday and some Saturdays on activities that vary according to the season. We work for a range of clients, including conservation bodies, local councils, and other managers of land with conservation value. We pride ourselves on being able to provide skilled and committed volunteers.

2020/21 has been extremely unusual due to the COVID-19 pandemic. This year LCV ran 19 (2019/20: 50) tasks for 9 (2019/20: 17) different clients at 13 (2019/20: 33) different sites and did 185 days of voluntary work (2019/20: 594) for conservation projects in Scotland. In addition we cancelled 35 tasks (2019/20: 4), the vast majority due to the COVID-19 restrictions in force at the time the task was scheduled to take place. Cancellations were concentrated in April-June 2020 and Jan-April 2021, and therefore we missed out on seasonal work taking place at these times. Had these tasks taken place we would have had a full programme.

Despite the tasks cancellations, we had an average of 9.25 volunteers on each task which compares favourably to our record over the past few years (2019/20: 9.5, 2018/19: 9.1, 2017/18: 9.0, 2016/17: 9.5). We believe this indicates demand for our services from both volunteers and clients remains strong and thus we are optimistic that we shall fully recover once pandemic restrictions are lifted.

Due to the number of cancellations, no Saturday tasks or residentials and a policy of favouring local tasks wherever possible, comparing this year's task data to previous years is difficult. We have done work this year for many of our usual clients but due to the seasonality of work at some certain sites we have not always been able to visit all our old favourites. We remain on good terms with all our clients and once the broader situation stabilises we are optimistic that our usual varied programme of tasks throughout the year will become possible.

Sites	Date	Work Description	Days
City Of Edinburgh Council			
Hermitage of Braid	2020-07-12	Picnic table installation	12
Hermitage of Braid	2020-07-19	Burn clearance	14
Easter Craiglockhart	2020-10-11	Raking Meadow; drainage	9
TOTAL			35
West Lothian Council			
Skolie Burn	2020-11-01	Bracken Bashing	12
Black Moss	2020-11-15	Sapling Control	11
Black Moss	2020-11-29	Sapling Control	12
TOTAL			35
Scottish Wildlife Trust			
Bawsinch	2020-07-26	Reedbed management	8
Bawsinch	2020-08-23	Reedbed management	10
Bawsinch	2020-10-25	Pond management	12
TOTAL			30
Midlothian Council			
Springfield Mill	2020-10-04	Scything Meadow	11
Vogrie	2020-10-18	Scything and raking meadow	10
Vogrie	2020-11-08	Pond management	6
TOTAL			27
East Lothian Council			
Traprain	2020-08-02	Ragwort pulling	7
Gullane	2020-09-06	Scything Meadow	7
TOTAL			14
Friends of Leadburn Community Woodland			
Leadburn	2020-12-13	Pathwork and drainage	10
Leadburn	2020-12-20	Pathwork and drainage	8

Sites	Date	Work Description	Days
TOTAL			18
Friends of Granton Castle Walled Garden			
Granton Garden	2020-08-09	Scrub clearance, fence installation	11
TOTAL			11
David Long			
Spottiswoode	2020-11-22	Birch thinning	9
TOTAL			9
Private client			
Private site	2020-08-16	Removing leylandii	6
TOTAL			6

1.4 The minibus and tool store

LCV runs a minibus that is used to transport tools and volunteers to work sites. The minibus is used exclusively for the purposes of the group, and in 2020/21 it was driven 490 miles (2019/20: 2,780) on task. The minibus is vital for our operation: it allows us to welcome volunteers who do not have their own transport, and gives us the means to transport bulky tools safely.

Clearly the bus mileage is significantly below what we'd expect for a full year of tasks. This is due to the number of cancelled tasks and the lack of residential (or other tasks further afield). Not all the mileage incurred was directly related to tasks; due to the long periods where the bus was not used we thought it prudent to drive the bus periodically to ensure the vehicle remained in working order.

Regrettably the social distancing measures required by the pandemic response limited our bus capacity to 4 volunteers (including leader and driver) or 5 if any of the volunteers were in a bubble. We followed the guidance appropriate for public transport: 1m social distancing in the vehicle, masks to be worn, windows open and sanitisation products used.

The pandemic has also delayed the replacement of our minibus as most funding bodies have understandably wished to focus their expenditure on activities that respond to the COVID-19 pandemic. We have identified our requirements and are hopeful we will be able to complete this project in 2021/22.

The garage and toolstore The minibus is stored in a garage which LCV owns and maintains and which is adjacent to our tool store. LCV owns a wide variety of tools. One of the strengths of the group is that we can provide the client with volunteers who are fully equipped for the task. This year we spent only £17 on new tools and equipment (£298 in 2019/20). This is largely due to the reduced wear and tear on our tools due to the lower number of tasks we carried out.

The minibus garage contains a water supply. As a charity with a gross income of less

than £300,000 LCV is eligible for complete exemption from water supply charges. We have applied for and received confirmation of the exemption to charges in the 2020/21 year.

As our properties are classed as non-domestic, we are liable for the appropriate non-domestic rates charges on both.

As a charity we are eligible for relief of 80% of the rates demand (so called “mandatory rates relief”). LCV is also exempt from the remaining 20% of the rates as a result of the Small Business Bonus scheme¹.

Due to the length of time taken to organise our exemption from the rates, LCV had to pay some demands at the reduced rate of 20%. One refund of £122.51 has already been received in October 2020 and we expect the balance of £357.71 to be refunded in the next reporting year.

Should the eligibility criteria for the Small Business Bonus scheme change in future and LCV become liable to pay 20% of the rates, the demands we have received indicate that the combined charges for both the properties will be in the region of £240 a year. Though we do not expect the eligibility criteria to change imminently we will budget for such a change as a matter of prudence.

Members On 31 March 2021 LCV had 98 members. Of these 1 were dormant members who had not been on task, but are still interested in LCV’s activities and have requested continued membership. There were 97 active members who had been on a task during the year. Due to the change in membership structure associated with the change to SCIO status it is this number which is comparable to the totals from previous years (2019/20: 106 2018/19: 111, 2017/18: 93, 2016/17: 95, 2015/16: 95).

Though this level of membership is well below our preferred range of active members (100-120) the healthy task attendance and large number of new volunteers indicates the situation should resolve once we are able to run a normal task programme again.

Leaders / Drivers LCV has 8 volunteers acting as leaders and/or drivers during 2020/21. While this is a reduction on the 14 in 2019/20 the COVID-19 pandemic has obviously had a large effect on availability of volunteers.

Once the acute phase of the pandemic has passed and it is possible to arrange suitable driver training, we have a number of candidate drivers who require a D1 test before they can drive our minibus. We hope that this will help to alleviate the shortage of drivers. In the meantime we still have sufficient drivers to undertake our tasks.

	Leading	Driving	Either
12 or more tasks	0	0	0
8 to 11 tasks	0	1	2
4 to 7 tasks	2	1	2

¹At present the key eligibility criterion for the Small Business Bonus Scheme is rateable value: as our properties have a combined rateable value of less than £15,000 we are eligible for 100% relief under the scheme

1 to 3 tasks	4	2	4
Total	6	4	8

Publicity and recruitment A total of 28 new volunteers (2019/20: 53) came on their first task with us during the year. The mean of new volunteer numbers in the past 10 years is 56. Though our active member numbers are down, recruitment of new volunteers is healthy considering our reduced task programme and we do not believe that the current pandemic-related reduction is permanent.

As in previous years the majority of our new members arrive from internet sources with a small number through the Volunteer Centre. The pandemic has stopped us from attending the Volunteer Fair. Given these constraints, our intake of new volunteers seems reasonable.

Over the past year, we have managed to increase our Instagram following from 60 to 188 (+313%) despite only creating 34 new posts. Creating content has been challenging due to lack of activities, however with restrictions now lifted, this situation will improve. Our Facebook page has currently 600 likes and 628 followers. Post created for Instagram are also shared on our Facebook page, which ensures regular content. We have seen a slight increase in messaging through our social media channels, mainly about tasks and this may account for some of the increase.

We have spent nothing on Facebook advertisements this year as volunteer numbers on task have been healthy.

In 2020/21 the website received 10110 visits, corresponding to around 537 unique visitors per month (2019/20: 11852, 719). The decline in unique visitors is hardly surprising considering the effects and we are not concerned by this.

As in the previous year, the site index page is the most popular landing point. In the coming year we may examine how best to use this valuable first impression.

LCV 50th anniversary event Due to the ongoing coronavirus pandemic, plans to hold an anniversary event are on indefinite hold.

Volunteer retention Unsurprisingly the COVID-19 pandemic has caused us to lose a number of volunteers over the course of the year. Since attendance on the tasks we ran is similar to the years before the pandemic, we believe this loss of volunteers is a result of having too few tasks for all those who want to attend.

Our volunteer retention is likewise affected: in 2020/21, 10 new volunteers returned for a 2nd task (2019/20: 21) and 2 new volunteers returned four or more times (2019/20: 6).

Though on the face of it the situation appears bad we think our volunteer retention will return to pre-pandemic levels once restrictions lift.

Training LCV aims to provide the training volunteers need to undertake tasks safely and in a skilled fashion. Our leaders' first aid training certificates are now due for renewal but the pandemic has made it impossible to arrange a suitable course due to the need for practical training like this to take place in person.

When the situation permits, we will arrange a suitable course, ideally in 2021/22. We had no other training needs in 2020/21 and therefore no training has been conducted.

Income, fundraising and supporters LCV's income comes primarily from client charges. As these have been heavily impacted by the pandemic-related task cancellations our income has reduced considerably this year. However our running costs have also reduced and we've received more donations this year. Therefore we've made an operational deficit of (£404) (due to reduced income) but an overall surplus of £596 (due to a restricted donation).

Making a surplus is permissible as this allows us to partially fund long-term projects such as replacement of the minibus without relying entirely on fundraising.

Our volunteer and mileage charges were last increased in 2018/19 after many years without an increase. Given our healthy financial situation at present we saw no need to increase the charges further.

We have received no competitive grant income this year but our donation income continues to increase. All eligible donations have been included in an application for Gift Aid but the income from this will not be realised until 2021/22.

We have also examined a different savings product (Direct Saver) from National Savings to contain our long-term reserves that will allow online access and a greater rate of interest. Regrettably the pandemic has made it very difficult to contact National Savings and transferring our funds to this account is on hold pending unequivocal verification that the account can support two-to-sign transactions.

2 Achievements and impacts

LCV's charitable aims are:

- To advance environmental protection and improvement in the Lothians and elsewhere for the benefit of the environment and the public by doing practical work to create and maintain nature reserves and other sites of biological, scientific or environmental importance.
- To advance the education of the public in the principles and practice of environmental conservation by providing volunteering opportunities and training in practical conservation skills.

Through our activities we have enabled 185 days of practical work to be undertaken with associated benefits for the environment and for all members of the public who use the sites where we work. We have brought 97 people (our members) into direct contact with volunteering and educational opportunities.

We have improved our social media followings and used these to communicate with a number of our volunteers. It is likely that these channels will be used more in the future.

Administratively we have developed new ways of working during the pandemic including online meetings, regular reviews of related policy and guidance; changes to

working practices on task and a COVID-safe means of using the minibus, albeit with reduced capacity.

We have continued to develop our plans for modifying our garage to accommodate a new minibus which we will put into action when the situation permits.

3 Administrative information

Governance LCV is run by a committee of trustees who are usually elected at the Annual General Meeting in May. They serve for one year, and may then stand for re-election. In addition our constitution permits trustees to be appointed by resolution of the committee. Committee members are recruited from LCV's membership.

The trustees for the 2020/21 financial year are:

Coordinator	William McSporran
Task Organiser	Matt McCabe
Treasurer	David Nutter
Newsletter Editor	Aurelie Brousse
Transport Secretary	Debbie Tribak
Logistics	Jackie Howlett
Fundraising	Niamh Ni Nagy (from 2020-08-11)
Publicity	Laura Marsh (until 2021-10-12, then Katie Koehler)
Minibus	Trevor Paterson
Tools Officer	Edith Lendák
Membership Secretary	Greg Parker
Webmaster	David Nutter
Trustees	Katie Koehler Sarah McConachie Edel Sheridan

General Data Protection Regulation (GDPR) The GDPR came into force on the 25th of May 2018 and LCV has made considerable efforts to ensure that our systems and record keeping are in line with the new requirements. We maintain a data asset register detailing how we store, process and protect personal information in the course of our work. In addition we have developed short privacy statements for our new volunteer forms, task sheet and website.

We have an ongoing process to document the locations of all of LCV's records (paper and electronic) to help with the process of onboarding new trustees and to ensure that our records management is not reliant on the memories of our trustees.

Contact details

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Registered address	4 (2F1) Murieston Terrace, Edinburgh, EH11 2LH
Web	https://www.lcv.org.uk
E-mail	enquiries@lcv.org.uk
Bankers	Bank of Scotland, PO BOX 1000, BX2 1LB

4 The year ahead

Last year we were seeking to:

- Develop an organisational response to the COVID-19 pandemic
- Recruit more leaders and drivers
- Maximise our income to replace lost task income
- Continue fundraising work on minibus and garage

Our response to the COVID-19 pandemic has consumed much of the time and energy trustees have to dedicate to LCV. Like the rest of society LCV has had to adapt to very rapid change in circumstances. The inability to plan or have any kind of long-term certainty about our operations has been disheartening in addition to the very real operational impacts of cancelling our tasks for months on end.

Now we are more than one year into the pandemic we have reached a stage where we can run a task effectively while maintaining social distancing; operate the minibus albeit at reduced capacity; maintain policies and procedures in line with the latest legislation/guidance and still deliver a good experience for our clients and volunteers. For an organisation with no paid staff, this is quite an achievement.

Regrettably all this extra work incurs an opportunity cost and we have made limited progress on our other goals. Our numbers of active leaders have decreased and, though we have several candidates for training to drive the minibus, driving schools have been closed due to the pandemic as well so we have been unable to progress further.

Similarly, the focus of fundraising bodies on pandemic relief has meant that fundraising for the minibus or garage modifications has not been possible. Given our restricted use of the minibus and the fact that the existing vehicle is working fairly well it is difficult to justify an all-out effort at this stage

We have managed to submit claims for Gift Aid, though the income from this will not be realised until the next financial year. This will help to increase our income while task income remains relatively restrictive.

Next year we hope to:

-
- Address our training needs including D1 training for new drivers and a suitable first aid course. This will require some fundraising
 - Recruit new leaders, or reconnect with existing leaders who have been forced to disengage by the pandemic. The urgency of this task will depend on the number of tasks we run over the course of the next year
 - Take advantage of the apparent popularity of the website front page to better engage visitors with our work.
 - Continue to improve our processes to make the on-task experience a bit smoother, particularly for new volunteers

5 Financial Review

This year has seen a surplus of £596 (2019/20: £829 surplus).

Our surplus is composed of a deficit on unrestricted funds of (£404) and a surplus on restricted funds of £1000 thanks to a donation from SWT Lothians.

Funds employed stand at £67,591 (2020: £66,994) of which £6,348 (2020: £5,348) are restricted.

Despite the surplus, we have designated no further funds to our minibus replacement fund in this year as the value now stands at £27,820 and we are confident that this amount will allow us to effectively fund-raise for the replacement minibus when circumstances permit. No other transfers to or from designated funds have occurred this year

Our general fund cash reserves of £4,437 have reduced slightly (2020: £4,840) but remain in a healthy state.

Once we have replaced the bus and LCV's activities have resumed we will use any surpluses in future years to rebuild the minibus replacement fund.

As there has been no spend from the small grants fund for a number of years, the decision was taken at the committee meeting on 2020-04-16 to reallocate the remaining funds to the reserve development fund. Reallocating the money in this way will help us to spend it as the reserve development fund has been our most active fund in recent years.

5.1 Notable events

SARS-CoV-2 The coronavirus outbreak started to affect LCV's activities at the end of the 2019/20 financial year and continues to do so. Our assessment of its effects is given in section 1.1.

5.2 Income

Income from tasks this year is £1,460 (2020: £4,320).

LCV did not apply for or receive any grants this year (2020: £0, 2019: £534, 2018: £0, 2017: £700, 2016: £377).

We do not expect grant income to make a large contribution to LCV running costs as long-term grants for running costs are (generally) no longer available. However, there are capital projects (minibus, tool shed modifications) we will need to undertake in the next year or two and grant income will form a critical part of these. Subscription income was £0 this year (2020: £4, 2019: £4, 2018: £12, 2017: £24, 2016: £32). Paid subscription offers no benefits to our members beyond the newsletter, and the price of subscription is very close to the cost of production of the newsletter. Now that we have no further subscribers we will continue to offer the newsletter as an online-only offering, in addition to mailing it to our clients again when the situation is stable enough for paper newsletters to be useful again. On the expenditure side, we have continued to minimise our day-to-day running costs wherever possible. We use our income from clients to cover only the running costs for which it is difficult to obtain grant funding, and this means that we can keep our costs to our clients as low as possible. No specific savings were identified this year but our reduced level of activity reduced our costs.

The trustees have identified a number of designated funds to give clarity about our future financial planning. During the 2020/21 reporting period there are two funds which relate to our minibus, and four which relate to plans to spend a legacy which we received in 2014. Details of these funds are as follows:

- **Minibus replacement fund** This will part-fund the replacement of our minibus, which we expect to take place in the next year, circumstances permitting. By then, we aim to have built the fund up to cover a significant part of the cost of new minibus. Experience shows that it is much easier for us to raise grant funding for a new bus if we contribute a substantial fund of our own.
- **Minibus maintenance fund** This provides a reserve for large repair bills for the minibus, which we would expect to incur towards the end of its life. This year we made no charges to this fund.
- **Legacy funds** Colin McLean left an unrestricted £20,000 legacy to LCV in 2014/15. This fund was originally designated as four lots of £5000 as follows:
 - **Bawsinch fund** This fund was spent in its entirety before the start of this reporting year and stands at £0.
 - **Reserve Development fund** This fund exists to support projects on nature reserves. The main use is to provide volunteer accommodation on residential. Due to the pandemic we spent nothing from this fund this year and reallocated the remainder of the Small Grants fund to this fund. The remaining balance is now £2,997 which will support a number of residential.
 - **Tree Related Projects fund** This fund will contribute to planting of trees, or other projects which enhance woodland cover / health. This fund still stands at £5,000 as the pandemic has prevented us from spending this money. We have candidate projects in mind.
 - **Small Grants fund** This fund was intended allow LCV to work with local organisations that couldn't otherwise afford projects or our services. Up to 2020-04-16 £2,600 was spent from this fund. Following a motion at the committee meeting on 2020-04-16, the remaining £2,400 has been

reallocated to the reserve development fund and the balance of this fund now stands at £0.

At year end, designated funds stood at £38,671 in total (2020: £38,671)

5.3 Risk management and reserves

The LCV Trustees carry out a regular review of the risks facing the group and of the impact, probability and possible mitigation of each risk. Financial risk is reviewed at each monthly committee meeting during presentation of the treasurer's report for that month.

LCV has a system of financial controls. These controls aim to give us reasonable (but not total) safeguards for our assets from unauthorised disposal or use.

Our investment policy has concentrated on maintaining the value of our saving by investing in low-risk interest-bearing deposit account. Regrettably the interest rate on this account has been falling for some time and now stands (as of April 2021) at 0.01%.

LCV maintains financial reserves to enable us to recover from the loss of a major client or donor while still meeting commitments to our clients and volunteers. At most our task programme extends four months into the future, so we aim to retain general fund reserves representing around one third to one half of our annual income in the range £3,000—£4,000. We review this policy annually. At the year end our unrestricted reserves are £4,437 in surplus (2020: £4,840 in surplus. This amount remain slightly above the preferred range but there seems no need to redesignate these funds at this stage.

6 Independent Examiner

We are grateful to Julia Loveland for carrying out an independent examination of our annual accounts this year. No fee was charged for this work

Approved by the Trustees on 2021-12-14 and signed on their behalf by,

William McSporran, Coordinator

6.1 Independent Examiner's Report to the Trustees of Lothians Conservation Volunteers

I report on the accounts of the charity for the year ended 31st March 2021, set out on pages 18 to 26.

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) Act 2005* 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 *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.

6.2 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.

[Details redacted for confidentiality]

7 Statement of receipts and payments

For the year ended 31 March 2021.

Receipts

		Restricted funds	Unrestricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Donations	A.2	1,000	928	1,928	185
Legacies		-	-	-	-
Grants	A.3	-	-	-	-
Receipts from fund-raising activities		-	-	-	-
Gross trading receipts		-	1,460	1,460	4,320
Income from investments other than land and buildings		-	300	300	331
Rent from land and buildings		-	-	-	-
Receipts from other charitable activities		-	-	-	-
Proceeds from social events		-	-	-	-
Total receipts		1,000	2,688	3,688	4,836

Payments

		Restricted funds	Unrestricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Expenses for fund-raising activities		-	-	-	-
Gross trading payments		-	-	-	-
Investment management costs		-	-	-	-
Payments relating directly to charitable activities	A.4	-	3,092	3,092	4,007
Grants and donations	A.5	-	-	-	-
Governance costs		-	-	-	-
Independent examination		-	-	-	-
Preparation of annual accounts		-	-	-	-
Legal costs		-	-	-	-
Total payments		-	3,092	3,092	4,007
Net receipts/(payments)		1,000	(404)	596	829
Transfers to/(from) funds		-	-	-	-
Surplus /(deficit) for year		1,000	(404)	596	829

8 Statement of balances

At 31 March 2021.

		Restricted funds	Unrestricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Cash funds					
Cash and bank balances at start of year		501	43,512	44,013	43,184
Surplus/(Deficit) for year		1,000	(404)	596	829
Cash and bank balances at end of year		1,501	43,109 *	44,610 *	44,013
Bank accounts					
National Savings Investment Account				42,013	41,713
Bank of Scotland Treasurer's Account				2,597	2,301
		-	-	44,610	44,013 *
Other assets					
Minibus	A.6,A.7	1	-	1	1
Buildings		4,846	18,133	22,979	22,979
Tools		-	1	1	1
Total other assets at end of year		4,847	18,134	22,981	22,981
Total assets at end of year		6,348	61,243	67,591	66,994

* Number affected by rounding for display

9 Liabilities

The accounts are prepared on a receipts and payments basis and accordingly any liabilities discussed below are not reflected in the statement of receipts and payments and statement of balances for the period. At present, LCV has no liabilities.

Approved by the Trustees on 2021-12-14 and signed on their behalf by,
David Nutter, Treasurer.

A Notes to the financial statements

At 31 March 2021

A.1 Accounting policies

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

Income and expenditure All items are recognised in the year received or paid.

Depreciation The receipts and payments accounts do not show depreciation. However, the value of our minibus was reduced each year on a “straight line” basis to reflect the fact that it will have negligible value by the time it is 10 years old.

Our minibus is now in its eleventh year of life and therefore depreciation is completed and it is valued at a nominal £1.

A.2 Donations received

		Restricted funds	Unrestricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Anonymous donation	-	-	430	430	-
SWT Lothians	1000	1000	-	1000	-
Waitrose Community Matters	-	-	318	318	-
Subscriptions	-	-	-	-	4
Regular anonymous donation	-	-	180	180	180
Other donations under £50	-	-	-	-	1
		1000	928	1928	185

Other than independent examination (for which no fee is charged), no donations of facilities or services were received during the period of this report.

A.3 Grants received

No grants were received in this financial year, or in the 2019/20 financial year.

A.4 Payments relating directly to charitable activities

		Restricted funds	Unrestricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Publicity	-	-	58	58	218
Buildings expenses	-	-	688	688	27
Vehicle expenses	-	-	790	790	1,438
Volunteer training	-	-	-	-	-
Tools and equipment	-	-	17	17	298
Insurance	-	-	1510	1510	1,483
Administration	-	-	-	-	91
Volunteer accommodation	-	-	-	-	370
Sundry expenses	-	-	30	30	83
		-	3,092 *	3,092 *	4,008

* Value affected by rounding for display

Publicity is classified as a charitable activity for various reasons including but not limited to: direct educational purposes: to target those who can use the information to further LCV's objectives; to encourage recipients to act in a manner to further LCV's objectives and to increase awareness of LCV's objectives.

Our buildings expenses are considerably higher than in the previous year. This is due to a payment of £330 for building maintenance works and some business rates payments which we expect to be refunded in the next financial year.

A.5 Grants and Donations

LCV made no grants or donations in this reporting period. The reasons for this are discussed in the Financial Review on page 13

A.6 Fixed assets

Tools are effectively consumable items and are expensed in the year of purchase. Thereafter, they are considered to have a negligible residual value as reflected above. Buildings are not depreciated.

Our minibus has been depreciated to a notional value of £1 and an minor, though long-standing issue with how this is recorded has become apparent. This £1 notional value is recorded twice in our accounts: in the Restricted Funds (see section A.7 and in these Fixed Assets.

The only practical impact is a discrepancy between the total fund values in the

Fixed Assets and in the Analysis of Assets Between Funds in section A.10. As we anticipate replacing the bus in the next financial year, the issue will soon disappear.

	Minibus	Buildings	Tools	Total 2021	Total 2020
	£	£	£	£	£
Value at 1 April 2020	1	22,979	1	22,981	25,453
Surplus (deficit) for year	-	-	-	-	(2,472)
Value at 31 March 2021	1	22,979	1	22,981	22,981

A.7 Restricted funds

	Minibus	Training	Toolstore	Lane Repair	Total 2021	Total 2020
	£	£	£	£	£	£
Balance at 1 April 2020	1	480	4,846	21	5,348	7,820
Surplus (deficit) for year	1,000	-	-	-	1,000	(2,472)
Balance at 31 March 2021	1,001	480	4,846	21	6,348	5,348

Minibus and Tool Store Grants and donations to purchase these fixed assets.

Training Grants for training courses.

Lane repair unspent balance of donations from local householders for repairs to communal lane adjoining our garage.

A.8 Designated funds

	Balance at 1st April 2020	From other designated funds	(to) des-	From general funds	(to)	Balance at 31st March 2021
	£	£		£		£
Minibus replacement fund	27,820	-		-		27,820
Minibus maintenance fund	2,854	-		-		2,854

	Balance at 1st 2020	at April	From other designated funds	(to) des-	From general funds	(to)	Balance at 31st March 2021
	£		£		£		£
Reserve Development fund	597		2,400		-		2,997
Tree Planting fund	5,000		-		-		5,000
Small Grants fund	2,400		(2,400)		-		-
Total 2021	38,671		-		-		38,671
Total 2020	39,349		-		(678)		38,671

Minibus replacement fund provision for replacement of our minibus in future

Minibus maintenance fund provision for repair of our bus as it ages.

The three remaining funds are for spending the legacy we received in 2013. The transfer from the Reserve Development fund is the cost of accommodation and workdays for a number of residentials. These funds are discussed in the Financial Review on page 13.

A.9 General funds

	Total 2021	Total 2020
	£	£
Balance at 1 April 2020	22,974	21,467
Surplus (deficit) for year	(404)	829
Transfer from (to) designated funds	-	678
Correction - include value of tools	1	-
Balance at 31 March 2021	22,571	22,974

Please note that in previous accounts the residual value of our tools were not included in general funds as they should have been. The correction is shown here and the Analysis of Assets Between Funds in section A.10 has been updated accordingly.

A.10 Analysis of assets between funds

	Restricted funds	Designated funds	General funds	Total 2021	Total 2020
	£	£	£	£	£
Fixed assets	4,847	-	18,134	22,981	22,981
Current assets	1,501	38,671	4,437	44,610	44,013
	6,348	38,671	22,571	67,591	66,994

A.11 Trustees remuneration and expenses

The members of the LCV Committee and persons connected to them did not receive any remuneration in 2021(2020: nil) nor were they reimbursed for expenses incurred in the performance of their duties as trustees. LCV has no employees.

A.12 Taxation

LCV is recognised by the Inland Revenue as a charity for taxation purposes. As our trading income is directly connected with our charitable purposes we do not believe a liability for corporation tax arises.

LCV is liable for non-domestic rates on its two properties but with 100% rates relief available: 80% from mandatory rates relief available and the remaining 20% via the Small Business Bonus Scheme. Prior to arranging full exemption some payments for previous years were required. LCV expects to receive refunds of this money in the next financial year.

A.13 Water and sewerage charges

Under the Scottish Government's Water Charges and Sewerage Exemption Scheme charities with incomes under £300,000 do not need to pay water and sewerage charges provided that they apply for exemption annually. LCV has no sewerage connection and so no potential liability for sewerage charges. An application for the exemption from water charges was made on 10th Jan 2021 and granted on 2nd March 2021