Tomintoul and Glenlivet Development Trust

Directors Annual Report

1st April 2022 – 31st March 2023








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1. Contact information

Tomintoul and Glenlivet Development Trust

Scottish Company Number: SC424813

Scottish Charity Number: SC050269

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2. Company Directors

The following individuals have held the position of Tomintoul and Glenlivet Development Trust Company Director between 01.04.22 and 31.03.23

1. David Toovey – Treasurer and GICA Nominated Board Member
2. Tilly Smith - Chair
3. Alastair Sharp – Company Secretary
4. Philip Rogers
5. Sam Robinson
6. Laurence Prime - Appointed on 13th April 2022

3. Chairs Statement

This year has been another challenging but successful year for Tomintoul and Glenlivet Development Trust. Looking back at what's been achieved by TGDT in the 2022 / 23 financial year I'm pleased to be summarising another year of substantial progress towards development plan projects and socio economic impact across our communities.

The year has been characterised by four main areas of focus

1. Restarting operations and events following the global Covid 19 Pandemic which affected TGDT operations such as The Smugglers Hostel and Tomintoul and Glenlivet Discovery Centre and our programme of events in Glenlivet
2. Completing the affordable housing development on the old school site in Tomintoul
3. Deepening and extending the trusts impact in Glenlivet and Inveravon area with the creation of the Heritage Ranger role and extension of the Development Officer role. This has been made possible by grants from Dorenell Community Benefit Fund and continued support from Glenlivet and inveravon Community Association.
4. Progressing plans for a touring style campsite in Tomintoul which will bring economic benefit to the area and help TGDT become financially sustainable.

At the conclusion of the last reporting period significant progress had been made on our affordable housing project. Despite the challenges faced by our main contractor around availability of materials and labour exacerbated by Brexit and the invasion of Ukraine the project remained on budget and within an acceptable timescale for completion. Practical completion was reached at the end of the reporting period and Moray Council Building Control signed the project off on 6th March 2023. The first tenants moved in at the beginning of April 2023 and the site was fully occupied by September 2023.

In Glenlivet we were delighted to be putting on events again and supporting Tea in the Park which exceeded all expectations with a week so busy the small army of cake and soup makers were nearly overwhelmed! However the Glenlivet and Inveravon community rose to the challenge and the event was a huge success. Other notable events in Glenlivet included the live dance performance 6feet 3shoes and our Star Party weekend in September 2022.

During the plan period we were also successful securing funding for a Glenlivet and Inveravon Heritage Ranger from the Dorenell Windfarm Community Benefit Fund. The ranger role builds on the legacy of Tomintoul and Glenlivet Landscape Partnership providing visitors to heritage sites in the Glenlivet and Inveravon area with bespoke tours and events. Lydia also supports the Dark Sky group with events and has proved

a real asset to TGDT and the area. Our 2021 community priorities survey continues to guide our work in Glenlivet supporting both hall committees with their vision for the Glenlivet and Chapeltown Halls is a priority.

Finally, recognition and thanks must go to our various funders and partners for helping us and our communities through another testing period. Fiona Robb at HIE has continued to play an important role supporting the trust, signposting to funding and helping us plan future projects. Communities Housing Trust have provided specialist housing advice have helped us navigate a complex and multifaceted project. Liz Henderson and Fiona McInally from CNPA continue to be a strong advocate for TGDT and provide valuable contributions at TGDT board meetings. We must also recognise the contribution Moray Food Plus make to TGDT in supporting our community Larder which has distributed over 1 tonne of food produce during the reporting period.

Your Trust board members have, without exception worked tirelessly to make everything you see and read in this annual report happen. The trust has restarted its operations quickly and efficiently following a difficult couple of years coping with the changing guidance around COVID 19. The trust has continued to take on new opportunities that deliver impact in our communities such as the Post Office and Heritage Ranger post. We are fortunate to have six knowledgeable and experienced board members but this does leave vacancies and I'd urge anyone considering joining the board to speak to a board member about this rewarding and varied role.

4. Objectives and activities

The stated **Aim** of TGDT is:

To develop, inspire and embrace a sustainable, vibrant future for the Tomintoul and Glenlivet area.

The **Vision** of TGDT is:

A vibrant and sustainable community for Tomintoul and Glenlivet, providing opportunities for employment, enterprise and cultural regeneration that can support the infrastructure necessary for a quality way of life.

The **Mission** of TGDT is:

To achieve the Vision through the delivery of development projects and ongoing initiatives, supported by a small portfolio of managed sustainable social enterprises.

5. Structure, governance and management

Type of governing document

The operation of Tomintoul and Glenlivet Development Trust is governed by its Memorandum of Agreement (constitution), the written statement that sets out our purpose, structure and describes how we operate.

The document is available on our Companies House page where you also find our accounts and details of current and former directors https://find-and-update.company-information.service.gov.uk/company/SC424813/filing-history?page=3

Trustee recruitment and appointment

There has been one change to the TGDT board during the reporting period. Laurence Prime was co opted on to the board on 13th April 2022.

Three other board members are standing for election at the AGM. One was co opted in September 2023 so outside the Annual Report period.

6. Achievements and performance

The 2022 – 2023 reporting period was dominated by the challenge of fully restarting our core operations at the Discovery Centre, Hostel and events programme. In addition we took on the operation of Tomintoul Post Office and completed the development of the former secondary school site. Progress was also made on our Development Plan priority of a touring campsite in Tomintoul and we continued to support the most vulnerable in our communities with the operation of our community larder.

Significant progress and practical completion of the Affordable Housing Project – The affordable housing project was the main focusses for trust activity in the 2022 / 23 reporting period. Practical completion was reached at the end of the plan period in March 2023 and was signed off by Moray Council Building Control on 6th March 2023 and the first tenant moved in shortly after.

Completion of the properties followed a sustained period of activity on the site by the main contractor Alpha Projects who has dealt with hyper inflation of building material process, labour shortages and challenging weather.

Our allocations process concluded in November 2022 and it's satisfying that 10 of the 12 properties went to people from within our development area and has resulted in an increase in the `Tomintoul Primary school role.

The development has been a huge undertaking and the trust board have taken on significant extra responsibility to deliver a multi million pound project. But the benefits are obvious both for our communities and for TGDT with 12 high spec affordable houses added to the communities asset base and significant experience gained in delivering another capital regeneration project.

Tomintoul Campsite – Following a habitat survey the presence of breeding birds at the Lying in Field was identified and progress with the site ceased. In discussion with the Bowling Club Chair the alternative site at the Tomintoul Gateway was identified and as we already had a lease on one of the Crown Units was the obvious alternative site. The former Mart site in front of the units is allocated for economic development in the Local Development Plan and there is existing access and services to the site. We discussed the project at our AGM in November 2022 and our application for planning permission was accepted by Moray Council and called in by CNPA in February 2023.

Tea in the Park and other Glenlivet activities – Restarting Tea in the Park was a priority for TGDT and the Glenlivet community. With Covid 19 still a concern and after discussions with the organising committee it was agreed to run the event for one week rather than the usual four. Our doubts over whether the customers were ready to come

back were misplaced and the event was a huge success serving over 1200 covers in the eight days.

Other notable events held in Glenlivet include the North East Arts Touring live production 6feeet 3shoes and our Star Party which included the return of the Cosmos Planetarium, meteorite handling, rocket making and solar observing.

Tomintoul and Glenlivet Dark Skies – TGDT is leading on administration and co ordination of dark skies development. Working closely with Cairngorm Astronomy Group and Crown Estate Scotland we've installed a new dark skies exhibit in the discovery centre and have plans for a mini observatory at the Braes of Glenlivet Hall. In addition we plan to hold a 'star party' event in September 2022 making our area the first choice for dark sky tourism in the highlands.

In addition to the development work the trust and its partners in the project continue to seek improvements to the lighting plan. Tamnavoulin Distillery have recently committed to lighting changes that will improve the quality of the night sky and we look forward to working with other distilleries and residents in the future.

Broadband – Throughout the plan period we kept in close contact with the R100 team in Scottish Government and received regular updates as to the progress of the contract tendering. We've also helped the community of Strath A'an by providing backhaul from a spare line in the Discovery Centre to the WiFi Scotland network in the area.

Glenlivet Bike Trails – We were delighted to see the management of the bike trails taken on by such an enthusiastic operator with significant expansion plans. When the opportunity to work in partnership on a new blue graded trail we were happy to help. The Trust

The Smugglers Hostel – Operations at the Smugglers Hostel bounced back significantly during the summer 2022 season. Total revenue was down on previous pre pandemic years but the self check in process and other efficiencies meant the surplus returned to TGDT by the Hostel trading subsidiary increased. A hostel rebrand and refurbishment project is scheduled to coincide with the campsite works and the hostel, campsite and Discovery Centre will be brough together under one brand sharing resources and benefitting from cross promotion.

Continued outstanding performance of Discovery Centre operation – The 2022 season was another challenging season for Tomintoul and Glenlivet Discovery Centre. Exhibit paying customers did not meet our expectations and seven day a week operation was a drain on our limited finances. In July 2022 Tomintoul and Glenlivet Development Trust were approached regarding the Post Office which the Village Shop were looking to close to focus on additional retail. Although taking on the Post Office

came with substantial challenges the board of TGDT were unwilling to let this vital local service be lost to our communities. Despite a difficult start post office operations have settled with Sharon Murphy taking on the role of Post Master and despite the challenging winter weather the PO didn't miss a shift during the 2022 / 23 winter. The year round opening of the Discovery Centre and Post Office albeit on limited hours is an opportunity for the area to continue to bounce back from Covid 19 and maximise our winter tourism offer which includes dark skies, skiing and mountain biking at Bike Glenlivet.

Tomintoul and Glenlivet Discovery Centre hosts Tomintoul and Glenlivet Community Larder and were grateful for donations from the local community and Moray Food Plus that keep the larder stocked and open for anyone in need.

Core Funding – 2021 / 22 was the third and final year of our three year core funding agreement with HIE and CNPA. To ensure the delivery of our housing project and enable progress with the campsite HIE have committed to another two years core support for TGDT taking us to 31st March 2024. We're delighted to continue our strong relationship with HIE delivering benefits for our communities and sharing our experience with, and inspiring other local communities. TGDT continues to make up the balance in core funding using unrestricted funds from Tomintoul Hostel Ltd.

Communication and Consultations – Communication with members has been challenging during the pandemic, with staff mainly working from home the informal meetings in the street or at events didn't happen as frequently. Our usual quarterly members meetings moved online and we kept our regular column in Thistledown. Consultations on important issues like the affordable housing allocations policy were also carried out via online surveys and Zoom and hopefully everyone feels like they've had an opportunity to contribute.

7. Financial review

Trust income in the reporting period was £670,125 a decrease of almost 39% from 2021/22. Like for like income excluding the Affordable Housing grants was £116,983. Like for like expenditure for the same period increased from £250,065 to £672,082.

Income realised by Tomintoul Hostel Ltd rose from £5,304 to £6,365 and income for the same period at the Discovery Centre has risen from £7,165 to £16,420.

Looking ahead to the 2023/24 financial year - due to the continued impact of the global Covid 19 pandemic on tourism and events we are forecasting another significant reduction in earned income for Tomintoul Hostel Ltd and our Discovery Centre. TGDT's core grant income is unaffected and our quick response to the crisis has enabled TGDT to benefit from additional grant funding and government support.

For a detailed presentation of TGDT and Tomintoul Hostel Ltd balance sheets please see appendix.

Statement of the charity's policy on reserves

Tomintoul & Glenlivet Development Trust recognises that holding reserves is good practice for a community body that owns and manages assets on behalf of the community. Generating unrestricted funds with a project delivery focussed agenda is challenging but progress is being made through the implementation of financial procedures that enable the tax efficient transfer of funds from our trading subsidiary Tomintoul Hostel Ltd to Tomintoul & Glenlivet Development Trust a registered charity.

TGDT currently holds funds in reserve and this has been accumulated through its trading subsidiary Tomintoul Hostel Ltd. Unrestricted Covid closure grants have also added to TGDT reserves.

Deficits

Tomintoul & Glenlivet Development Trust continue to bridge a funding gap at Tomintoul & Glenlivet Discovery Centre using unrestricted funds from the operation of the Smugglers Hostel. Improvements to the exhibition and an aspiration to year round opening have led to the implementation of an entry fee for the exhibition space. The addition of the Post Office provides a valuable source of revenue as well as keeping this vital service in the village.

Donated facilities and services

We are grateful to our funders and supporters who share our vision and invest in our mission including Glenlivet & Inveravon Community Association, Highlands & Islands Enterprise, Cairngorms National Park, Tomintoul & Glenlivet Landscape Partnership and the National Lottery Heritage Fund, Dorenell Community Benefit Fund, Scottish Land Fund, Rural Housing Fund and Crown Estate Scotland.

8. Membership

Membership of Tomintoul and Glenlivet Development Trust is free and open to anyone resident in the AB37 9 postcode area. Our members are vital in realising the Trust's vision for Tomintoul and Glenlivet and in delivering the wide range of projects in its Community Plan. Becoming a member of TGDT will enable you to have a positive impact on your community; to help influence decisions that will change Tomintoul & Glenlivet for the better. So why not join us, share our successes and help us to achieve even greater things for Tomintoul and Glenlivet!

Membership benefits include:

- A share in Tomintoul and Glenlivet Development Trust
- Entitlement to vote at members meetings
- Regular newsletter
- Demonstrate support for your local community development trust, its vision and mission
- The opportunity to be elected as a Director of the Trust

Types of membership

- Full Membership is available to any person aged 18 years or over, who lives or works in the Tomintoul and Glenlivet (AB37 9 postcode) area and is entitled to vote at a local government election
- Junior Membership is open to individuals aged between 12 and 17, who live in the Tomintoul and Glenlivet (AB37 9 postcode) area
- Associate Membership is open to individuals not ordinarily resident in or employed in the AB37 9 postcode area, and to any organisation who would like to support the work of the trust

How to join

All you have to do to become a member is complete an application form and pay a membership fee. Your membership fee helps to support the core operations of Tomintoul & Glenlivet Development Trust. Application forms for membership can be found here or by emailing info@tgdt.org.uk

9. Future plans

In the 2023 – 2024 financial year Tomintoul & Glenlivet Development Trust will focus on the following areas:

1. Completing sales and rentals of the 12 affordable houses on the site of the former Tomintoul Secondary School and maximising the potential benefit for TGDT and our community, inc. completing the unfinished elements of the project and snagging during the defects period which expires in March 2024
2. Securing planning permission and funding package for the touring style campsite on the site of the former mart near the gateway close to the village of Tomintoul
3. Continuing to support the Glenlivet Hall and Braes Hall committees with their mission to refurbish the halls
4. Maximising the benefits of our areas Dark Sky status by upgrading lighting in the dark sky park and developing infrastructure to encourage visitors to enjoy our dark skies
5. Working towards financial sustainability at Tomintoul and Glenlivet Discovery Centre and Post Office through diversified income streams and charged entry to the exhibition area
6. Continuing to support our communities through the provision of community larder facilities at the Discovery Centre
7. Maximising the benefits charitable status brings

10. Additional information

We’re especially grateful for the support of our members this year, so many of you have attended and helped out at events, come along to consultations and shared your views on your Trust. Thank you one and all!

11. TGDT Balance Sheet

Tomintoul and Glenlivet Development Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations		
Gifts	–	3
Charitable activities		
HIE Core funding	69,527	57,308
Affordable Housing grants	500,168	800,109
CNPA Landscape Partnership	21,683	6,661
Landscape Partnership Projects	10,995	46,438
Lottery Sport Scotland - bike trails	–	12,933
Glenlivet Bike Trails - Doronell	–	6,659
CNPA - Dark Sky Exhibit	–	33,688
TGLP management & maintenance	–	6,461
HIE Housing grant	21,590	40,331
Crown Estate Campsite	1,188	14,064
Heritage Ranger	–	34,196
Braes Hall	–	3,480
Glenlivet Event funding	–	1,836
	625,151	1,064,164
Other trading activities		
Discovery Centre income	5,719	7,165
Events - Tea in the Park	17,680	–
Post office income	3,621	–
Event income	529	–
	27,549	7,165
Investment income		
Rents received	2,940	–
Bank interest receivable	108	9
	3,048	9
Other income		
Tomintoul Hostel Ltd lease	6,365	5,304
TH Ltd booking management fees	7,636	–
Other donations	376	–
HMRC JRS income	–	1,214
Visit Scotland museum grant	–	6,800
COVID grant income	–	9,500
	14,377	22,818
Total income	670,125	1,094,159

Tomintoul and Glenlivet Development Trust

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Other Costs		
Wages and salaries	118,360	74,025
Pension costs	5,674	1,290
	124,034	75,315
Expenditure on charitable activities		
Rates and water	(2,105)	1,034
Light and heat	7,431	3,304
Insurance	3,649	3,017
Legal and professional fees	10,997	16,593
Telephone	2,563	2,062
Depreciation	18,786	18,594
Impairment	348,436	–
Interest on bank loans and overdrafts	27,376	9,106
Postage and stationery	2,849	1,740
Advertising	671	300
Sundries	173	64
Travelling	3,533	729
Discovery Centre operations	5,232	1,902
Affordable Housing feasibility	66,485	28,968
Digital Archive	4,104	596
Community Larder expenses	–	95
Supporting Community Fund	1,056	11,975
Household and cleaning	321	350
Subscriptions	1,396	1,265
Event expenses	253	15
Training	1,219	99
Snow Cam costs	–	788
Campsite costs	14,970	15,000
Glenlivet Bike Trail	–	18,252
Dark Skies costs	9,455	38,182
Bank charges	1,591	246
Repairs and renewals	2,369	475
Tea in the Park expenses	13,801	–
Phone boxes costs	1,437	–
	548,048	174,751
Total expenditure	672,082	250,066
Net (expenditure)/income	(1,957)	844,093

Tomintoul and Glenlivet Development Trust

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Other Costs		
Other Costs		
Wages	118,360	74,025
Pension costs	5,674	1,290
	124,034	75,315
Other Costs	124,034	75,315

12. Tomintoul Hostel Ltd Balance Sheet

TOMINTOUL HOSTEL LIMITED

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	2023		2022	
	£	£	£	£
Sales		32,885		8,532
Other income				
Grant income	-		16,300	
Deposit account interest	49		1	
		49		16,301
		32,934		24,833
Expenditure				
Rent	6,365		5,304	
Rates and water	1,411		650	
Light and heat	6,740		3,760	
Telephone	526		623	
Post and stationery	78		161	
Advertising	84		25	
Travelling	91		-	
Catering	62		242	
Repairs and renewals	3,184		16,636	
Household and cleaning	577		93	
Subscriptions	1,192		1,048	
Accountancy	931		729	
TGDT Management fees	7,636		-	
Depreciation of tangible fixed assets				
Plant and machinery	173		203	
Fixtures and fittings	200		200	
Commission paid	2,433		1,216	
		31,683		30,890
		1,251		(6,057)
Finance costs				
Bank charges	206		124	
Merchant card fees	1,446		728	
Bank loan interest	189		42	
Corporation tax interest	9		68	
		1,850		962
NET LOSS		(599)		(7,019)

TOMINTOUL HOSTEL LIMITED

DETAILED BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
CALLED UP SHARE CAPITAL NOT PAID	100	100
FIXED ASSETS		
Plant and machinery	980	1,152
Fixtures and fittings	204	404
	1,184	1,556
CURRENT ASSETS		
Other debtors	931	-
Bank account	6,631	11,792
Business reserve account	11,966	9,517
Cash in hand	372	180
	19,900	21,489
CREDITORS		
Amounts falling due within one year		
Trade creditors	(4,170)	(3,510)
Tax	-	(1,950)
Accruals and deferred income	(950)	(950)
Amounts owed to group undertakings	(5,782)	(5,035)
	(10,902)	(11,445)
NET CURRENT ASSETS	8,998	10,044
TOTAL ASSETS LESS CURRENT LIABILITIES	10,282	11,700
CREDITORS		
Amounts falling due after more than one year		
Bank loans - 2-5 years	(7,087)	(7,906)
NET ASSETS	3,195	3,794
CAPITAL AND RESERVES		
Called up share capital	100	100
Retained earnings	3,095	3,694
	3,195	3,794