

Charity number: SC041864
Company number: SC385572

Community Land Scotland
(A company limited by guarantee)

Directors' report and financial statements
for the year ended 31 December 2018

Community Land Scotland
(A company limited by guarantee)

Contents

	Page
Legal and administrative information	1
Directors' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8 - 9
Notes to the financial statements	10 - 16

Community Land Scotland
(A company limited by guarantee)

Legal and administrative information

Charity number SC041864
Company registration number SC385572

Registered office Hill Cottage
Tarbert
Isle of Harris
HS3 3DL

Directors

David Ewan Cameron	Chair 16 December 2016 to June 2017
Ian Alexander Hepburn	Chair from June 2017
Agnes Rennie	appointed 27 May 2016
Angela Judith Williams	appointed 27 May 2016
Lincoln Douglas Richford	appointed 30 May 2017
Ailsa Jane Raeburn	appointed 25 June 2018
Michael Staples	appointed 25 June 2018
Margaret Nicolson	resigned 30 May 2017
James Robert Hunter	resigned 30 May 2017

Secretary Linsay Chalmers

Accountants R A Clement Associates
5 Argyll Square
Oban
Argyll
PA34 4AZ

Community Land Scotland
(A company limited by guarantee)

Report of the directors (incorporating the trustees' report)
for the year ended 31 December 2018

The directors present their report and the financial statements for the year ended 31 December 2018. The directors, who are also trustees of Community Land Scotland for the purposes of charity law and who served during the year and up to the date of this report are set out on page 1.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 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 published on 16 July 2014.

Structure, governance and management

Structure of the company

The structure of the company consists of:

Members

The members have the right to attend the annual general meeting (and any other general meeting) and have important powers under the articles of association; in particular they elect people to serve as directors and take decisions in relation to changes in the organisation.

Directors

The directors hold regular meetings during the period between annual general meetings and generally control and supervise the activities of the company. In particular, the directors are responsible for monitoring the financial position of the company. The maximum number of directors is 12 of whom no more than 7 shall be elected directors, and no more than 5 shall be co-opted directors. Co-opted directors are those appointed by the Board on the basis that that person has special skills or experience which would be of assistance to the Board.

Membership

Full Membership is open to any organisation led and managed by the community which has a stated interest in owning or managing land for the benefit of the community. Associate membership is open to any other individual or organisation which wishes to support the aims and activities of the company. A register of membership is maintained by the company. In order to pursue the objectives of the company, the directors attend meetings, conferences, and discussions on behalf of the company to promote its aims and objectives. The Board has also appointed a policy director to research and prepare policy documents on relevant issues and to present these as required on the company's behalf.

Risk policy

The directors have assessed the major risks to which the charity is exposed, and in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to these risks.

Reserves policy

The policy of the charity is to aim to retain sufficient reserves to meet the cost of any commitments, as well as a contingency to enable it to continue to develop further projects. At this time, the main activities of the company are grant funded, and there are insufficient reserves to pursue additional projects.

Community Land Scotland
(A company limited by guarantee)

Report of the directors (incorporating the trustees' report)
for the year ended 31 December 2018

Objectives and activities

The company's objects are to advance community development in Scotland, by maximising the impact of the community land movement as a major driver for community development throughout Scotland, and in particular through;

- *promoting and representing the interests of community landowners across Scotland, at all levels of local and national government and their agencies;*

- *promoting the benefits of community landownership and proactively encouraging new community landowners;*

- *working with like-minded relevant organisations to ensure appropriate support for community landownership;*

- *facilitating networking and mutual support amongst community landowners.*

Achievements and performance

Community Land Scotland is a membership based organisation set up in 2010 to represent the views of existing and aspiring community landowners in Scotland. It also facilitates knowledge exchange between members, and both funds and encourages research into the development of community land ownership.

The organisation continues to contribute on behalf of members by engaging with national and local government, third sector organisations, research institutions and other interested parties and individuals.

This year saw the further roll out of the recent changes to the Land Reform Act and the new Scottish Land Commission began its work on an agreed programme looking at many aspects of land ownership and management. With the extension of the Community Right to Buy to the whole of Scotland rather than just Rural areas we have dedicated considerable time to widening our operations to include the whole of Scotland with significant growth in membership away from our traditional north western base

A successful conference and AGM was held in on Stirling in May along with several other regionally based "gatherings".

Lindsay Chalmers our development manager has been joined by Kerrie Reid who is both our Administrator and Events Organiser (now on maternity leave) . As a result of further funding from the Scottish Government we have been able to appoint Kristina Nitsolova as our Urban Development Officer working with specific reference to broadening Community Ownership in Urban areas.

Calum Macleod our Policy Director has been actively involved with many Government consultations and activity around legislation at Holyrood as well as helping to push forward our Repopulation and Regeneration agenda.

The Scottish Land Fund continues with a £10M budget during the year and the impact of funding support is being felt by member community groups throughout Scotland.

Community Land Scotland **(A company limited by guarantee)**

Report of the directors (incorporating the trustees' report) for the year ended 31 December 2018

Membership is now 87, with encouraging interest in land ownership now coming from urban communities as well as rural communities. Social media has been most effective, with over 5522 followers on Twitter, and 2495 Facebook likes.

Once again it is very pleasing to be able to report that our members have achieved much in 2018, and the contribution by numerous volunteers to our members boards together with their energetic and committed staff, has resulted in major advancement for the sector. We are most grateful to a wide number of funders who have helped with the delivery of our projects and output during the year.

The board and particularly staff of Community Land Scotland have shown tremendous commitment, energy and enthusiasm, and have made a significant and valuable contribution towards developing community land ownership.

Special thanks go to those board members who left the board during 2018.

Financial review

Community Land Scotland has operated within its financial budget, and has closely monitored its income and expenditure against forecast figures throughout the year.

At the year end the charity had total reserves of £73,115 (2017: £54,865) Of these £8,571 (2017: £5,431) were unrestricted and available for general use, while £64,544 (2017: £49,434) was restricted.

The restricted reserves can only be used for the purposes intended as shown in the note on restricted reserves.

Trustees' responsibilities in relation to the financial statements

The directors (who are also trustees of Community Land Scotland under charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year 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 these financial statements, the directors 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Community Land Scotland
(A company limited by guarantee)

Report of the directors (incorporating the trustees' report)
for the year ended 31 December 2018

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

Duncan Grout ACCA of R A Clement Associates was deemed to be reappointed as independent examiner and the directors recommend that Duncan Grout ACCA remains in office until further notice.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Board on 17th September 2018 and signed on its behalf by

.....
Ian Alexander Hepburn
Director

Community Land Scotland
(A company limited by guarantee)

Independent examiner's report to the directors on the unaudited financial statements of Community Land Scotland.

I report on the accounts for the year ended 31 December 2018 set out on pages 2 to 16.

This report is made to the charity's Trustees in accordance with the terms of my engagement. My work has been undertaken to enable me to prepare the financial statements on behalf of the charity's Trustees and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body, for my work or this report.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for 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 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Regulations
 - to prepare accounts which agree with the accounting records and comply with Regulation 8 of the 2006 Regulationshave 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.

.....
Duncan Grout ACCA
Independent examiner
Of R A Clement Associates
Chartered Accountants
5 Argyll Square
Oban
Argyll
PA34 4AZ

.....
Date

Community Land Scotland
(A company limited by guarantee)
Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total £	Unrestricted funds £	Restricted funds £	2017 Total £
Income from:							
Donations, legacies & grants	2	8,501	159,938	168,439	6,190	129,453	135,643
Charitable activities	3	-	15,885	15,885	363	7,308	7,671
Other income	4	(2,284)	653	(1,631)	1,195	-	1,195
Total income		<u>6,217</u>	<u>176,476</u>	<u>182,693</u>	<u>7,748</u>	<u>136,761</u>	<u>144,509</u>
Expenditure on:							
Charitable activities	5 6	8,267	157,616	165,883	8,264	111,808	(120,072)
Total expenditure		<u>8,267</u>	<u>157,616</u>	<u>165,883</u>	<u>8,264</u>	<u>111,808</u>	<u>120,072</u>
Net income/(expenditure) before transfers		(2,050)	18,860	16,810	(516)	24,953	24,437
Transfers between funds		3,750	(3,750)	-	1,152	(1,152)	-
Net movement in funds		<u>1,700</u>	<u>15,110</u>	<u>16,810</u>	<u>636</u>	<u>23,801</u>	<u>24,437</u>
Total funds brought forward		5,431	49,434	54,865	4,795	25,633	30,428
Total funds carried forward		<u>7,131</u>	<u>64,544</u>	<u>71,675</u>	<u>5,431</u>	<u>49,434</u>	<u>54,865</u>

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Land Scotland
(A company limited by guarantee)

Balance sheet
as at 31 December 2018

SC385572

	Notes	£	2018 £	£	2017 £
Current assets					
Debtors	11	2,600		2,392	
Cash at bank and in hand		71,919		55,313	
		<u>74,519</u>		<u>57,705</u>	
Creditors: amounts falling due within one year					
	12	(2,844)		(2,840)	
Net current assets			<u>71,675</u>		<u>54,865</u>
Net assets			<u>71,675</u>		<u>54,865</u>
Funds					
	13				
Restricted income funds			64,544		49,434
Unrestricted income funds			7,131		5,431
Total funds			<u>71,675</u>		<u>54,865</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The directors' statements required by s475(2) and s475(3) are shown on the following page which forms part of the Balance Sheet.

The notes on pages 10 to 16 form an integral part of these financial statements.

**Community Land Scotland
(A company limited by guarantee)**

Balance sheet (continued)

SC385572

**Directors statements required by the Companies Act 2006
for the year ended 31 December 2018**

In approving these financial statements as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 December 2018.

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board on 17th September 2018 and signed on its behalf by

.....
Ian Alexander Hepburn
Director

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Land Scotland
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2018

Legal Status of the charity

The charity is constituted as a company limited by guarantee and is governed in accordance with its Memorandum of Association.

1. Accounting policies

The principal accounting policies adopted are summarised below.

1.1. Basis of preparation and assessment of going concern.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) as well as the Companies Act 2006, and the Statement of Recommended Practice (SORP)- Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective January 2015) (FRS 102).

The charity meets the definition of a public benefit entity as defined by FRS 102.

The directors, who are the trustees of the charity under charity law, consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

1.2. Incoming resources

Income is recognised in the statement of financial activities when the charity is entitled to the income, any performance conditions attached have been met, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies performance conditions which must be met before the charity has unconditional entitlement. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, are recognised in full in the statement of financial activities in the year in which they are receivable. Income from investments is included in the year in which it is receivable.

Community Land Scotland
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2018

1.3. Resources expended

Expenditure is recognised when there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated on an appropriate basis to the various activities of the charity. Where costs cannot be allocated directly, they are apportioned to categories on the basis of a reasonable estimate of the costs.

Fundraising costs are those incurred in generating income from various activities and do not include the costs of disseminating information in support of the charitable activities.

Governance costs include those costs necessary for the board to fulfil its constitutional and statutory obligations and are now included as support costs included in charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

The charity is not registered for VAT and accordingly expenditure includes all vat which is irrecoverable.

1.4. Defined contribution pension schemes

Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included in the appropriate cost centres and charged to the relevant fund.

1.5. Financial Instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest rate method.

2. Donations, legacies & grants

	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Donations	2,708	-	2,708	1,333
Highlands & Islands Enterprise	-	18,669	18,669	29,237
Carnegie UK Trust	-	7,000	7,000	10,570
The Esmee Fairbairn Foundation	-	20,000	20,000	-
Scottish Government (Promotion of community land)	-	114,269	114,269	87,172
SCA Award Eigg	-	-	-	1,510
SCA Award C	-	-	-	230
SG M.A Refund	-	-	-	734
Employers allowance	3,783	-	3,783	2,744
Membership Subscriptions	2,010	-	2,010	2,113
	<u>8,501</u>	<u>159,938</u>	<u>168,439</u>	<u>135,643</u>

Community Land Scotland
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2018

3. Charitable activities

	Restricted funds £	2018 Total £	2017 Total £
Conference charges	15,885	15,885	7,671
	<u>15,885</u>	<u>15,885</u>	<u>7,671</u>

4. Other income

	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Other income	(2,284)	653	(1,631)	1,195
	<u>(2,284)</u>	<u>653</u>	<u>(1,631)</u>	<u>1,195</u>

5. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Policy and development	7,769	157,616	165,385	119,114
	<u>7,769</u>	<u>157,616</u>	<u>165,385</u>	<u>119,114</u>

6. Governance costs

	Unrestricted funds £	2018 Total £	2017 Total £
Cost of trustees' meetings	498	498	958
	<u>498</u>	<u>498</u>	<u>958</u>

7. Net incoming resources for the year

	2018 £	2017 £
Net incoming resources is stated after charging: Independent examiners	<u>1,668</u>	<u>1,584</u>

Community Land Scotland
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2018

8. Employees

Employment costs	2018	2017
	£	£
Wages and salaries	53,002	33,349
Social security costs	3,979	2,745
Pension costs	526	202
Other costs	47	174
	<u>57,554</u>	<u>36,470</u>

No employee received emoluments of more than £60,000 (2017 : None).

Number of employees

The average monthly numbers of employees (excluding the directors) during the year, was as follows:

	2018	2017
	Number	Number
Development manager	<u>1</u>	<u>1</u>

Key Management Personnel

The key management personnel of the charity is made up of the Board of Directors who are the trustees of the charity and are not remunerated.

Trustees' expenses and remuneration

The charity trustees, who are the directors of the company, were not paid and did not receive any remuneration, benefits in kind or reimbursement of expenses in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

The charity Trustees are asked to speak to various parties on the subject of community land ownership at various locations throughout Scotland and occasionally further afield. On these occasions, the Trustees are reimbursed any travel expenses they incur on behalf of the charity.

9. Pension costs

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2018	2017
	£	£
Pension charge	<u>526</u>	<u>202</u>

Community Land Scotland
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2018

10. Taxation

The charity is a charitable company within the meaning of the Finance Act 2010. Accordingly the charity's activities fall within the exemptions from taxation in respect of income or capital gains afforded by the provisions of the Corporation Taxes Act 2010 and the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes. As a result, there is no taxation charge in these accounts.

11. Debtors

	2018	2017
	£	£
Trade debtors	2,600	2,392

12. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	(639)	(210)
Other taxes and social security	1,885	1,610
Other creditors	1,598	1,440
	<u>2,844</u>	<u>2,840</u>

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 December 2018 as represented by:			
Current assets	9,975	64,544	74,519
Current liabilities	(2,844)	-	(2,844)
	<u>7,131</u>	<u>64,544</u>	<u>71,675</u>

14. Unrestricted funds

	At 1 January 2018	Incoming resources	Outgoing resources	Transfers	At 31 December 2018
	£	£	£	£	£
Unrestricted funds	5,431	6,217	(8,267)	3,750	7,131

Purposes of unrestricted funds

Unrestricted funds are available for general use by the charity

Community Land Scotland
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2018

15. Restricted funds	At				At
	1 January	Incoming	Outgoing	Transfers	31 December
	2018	resources	resources		2018
	£	£	£	£	£
HLF Project	-	-	(296)	296	-
Conference fund	7,071	-	(180)	(6,891)	-
Annual conference 2018	-	11,896	12,248	352	-
Carnegie UK Trust & HIE Travel awards	1,931	(50)	(1,781)	-	100
Scottish Government	21,282	40,568	(56,359)	-	5,491
Carnegie 2017 Award	-	7,000	(8,608)	1,608	-
2018 Summit	-	4,563	(5,448)	885	-
Scottish Government - Further support	19,150	73,755	(44,795)	-	48,110
HIE PD Award	-	18,744	(27,901)	-	(9,157)
EF Policy 2018 - 20	-	20,000	-	-	20,000
	<u>49,434</u>	<u>176,476</u>	<u>(157,616)</u>	<u>(3,750)</u>	<u>64,544</u>

Purposes of restricted funds

HLF Project

Heritage lottery Fund Aural history project funding to provide specific recording equipment.

Conference fund

The charity receives grants from a variety of bodies towards the holding of an annual conference in addition to income generated from conference fees.

Carnegie UK Trust & HIE

Travel awards have been received from Carnegie UK Trust and HIE over the past few years towards the cost of attending events in the UK and Europe in order to share the experiences of Community Land Scotland with interested parties and increase knowledge of community land ownership. A further award from the Carnegie Trust in 2017 was spent in the year and the remaining surplus transferred to general reserves.

Scottish Government - Further support

Funds are provided by Scottish Government to cover the costs of employing our Administrator and Events Organiser.

HIE - Land Reform Act & PD

During the year the charity received £18,744 from Highlands and Islands enterprise. This was part of a total award of up to £90,000 receivable over three years towards the cost of research, policy development and contributing to resources in the sector. The deficit on the fund will be met by the balancing payment £10,000 still to be drawn down for which a claim is currently being prepared.

EF policy 2018 -20

During the year an award of £20,000 for furthering policy development with regards to community land ownership was received from Esmee Fairburn.

Community Land Scotland
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 December 2018

16. Related party transactions

There have been no related party transactions that require disclosure in the reporting period.

17. Company limited by guarantee

Community Land Scotland is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Community Land Scotland
(A company limited by guarantee)

The following pages do not form part of the statutory accounts.

Community Land Scotland
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2018

	2018	2017
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Donations, legacies & grants</i>		
Donations	2,708	1,333
Highlands & Islands Enterprise	18,669	29,237
Carnegie UK Trust	7,000	10,570
The Esmee Fairbairn Foundation	20,000	-
Scottish Government (Promotion of community land)	114,269	87,172
SCA Award Eigg	-	1,510
SCA Award C	-	230
SG M.A Refund	-	734
Employers allowance	3,783	2,744
Membership Subscriptions	2,010	2,113
	<u>168,439</u>	<u>135,643</u>
Total incoming resources from generating funds	<u>168,439</u>	<u>135,643</u>
Charitable activities		
Conference charges	15,885	7,671
	<u>15,885</u>	<u>7,671</u>
Other income		
Other income	(1,631)	1,195
	<u>(1,631)</u>	<u>1,195</u>
Total incoming resources	<u><u>182,693</u></u>	<u><u>144,509</u></u>
Resources expended		
Costs of generating funds:		
Fundraising trading:		
cost of goods sold and other costs		

Community Land Scotland
(A company limited by guarantee)

Detailed statement of financial activities

For the year ended 31 December 2018

	2018	2017
	£	£
Charitable activities		
Policy and development		
<i>Activities undertaken directly</i>		
Wages & Salaries	53,002	33,349
Employers NI	3,979	2,745
Staff - Pension costs	526	202
Recruitment costs	47	174
Rent	4,294	975
Insurance	442	402
Annual conference	734	7,376
Venue hire & costs	20,892	9,225
Motor, travel and meeting costs	24,073	18,829
Accountancy	1,668	1,584
Professional - payroll fees	498	480
Professional fees	35,942	36,388
Computer, website and phone costs	812	4,251
Office expenses	4,036	2,587
Advertising & Marketing	9,464	547
	<hr/>	<hr/>
	160,409	119,114
<i>Grant funding activities</i>		
Activity1 - Grant - Professional - Other	3,405	-
Activity1 - Grant - Office expenses - Telephone	1,571	-
	<hr/>	<hr/>
	4,976	-
	<hr/>	<hr/>
Policy and development total expenditure	165,385	119,114
	<hr/>	<hr/>
Total charitable activity expenditure	165,385	119,114
	<hr/> <hr/>	<hr/> <hr/>
Governance costs		
<i>Activities undertaken directly</i>		
Cost of trustees' meetings	498	958
	<hr/>	<hr/>
	498	958
	<hr/>	<hr/>
Total governance costs	498	958
	<hr/> <hr/>	<hr/> <hr/>
Net incoming/(outgoing) resources for the year	16,810	24,437
	<hr/> <hr/>	<hr/> <hr/>