

Kirkhill District Amenities Association Trustees' Annual Report and Accounts for Year ended 31st August 2012

Scottish Charity Number SC012797

The management committee have pleasure in presenting their report together with the financial statements and the Independent Examiners report for the year ended 31st August 2012.

Trustees

Wilma Williamson
Kenny MacDonald
Sandra Hogg
Douglas Courts
David Knox
Trevor Jones
Alasdair Morrison
Kay Horne
Amanda McGillivray
Robert Livingston
Isobel McLean
Joy Pollard

Contact Address

Sandra Hogg, Rhuallan, Drumchardine, Inverness, IV5 7PX.

Recruitment and appointment of Trustees

The Association's trustees are appointed at our annual general meeting which is usually held in November each year. Trustees may be appointed by the committee during the year until the next AGM at which they are eligible for election.

Governing document

The Association is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution

Charitable purposes

Our purposes, as recorded in our constitution, are:

- a) To promote the welfare of the community resident in Kirkhill District, to advance education, to provide a meeting place and facilities for physical and mental training and recreation, and social, moral and intellectual development.
- b) To secure the establishment of an amenities centre and to co-operate with the local statutory authority in the maintenance and management of the centre.
- c) To promote recreation and community spirit.

Activities & Achievements

The KDAA continues to provide a high standard of facilities for the community. It manages and maintains the community centre and associated sports facilities.

Kirkhill Centre Forward

The community's long term aspiration to refurbish and extend the community centre took a big step forward this year and Kirkhill Centre Forward project made good progress. Preliminary designs were funded from the association's reserves and the business plan was completed using funds awarded by the SUS IT OUT programme in 2011.

We were offered grant funding of £13,135 from the Highland LEADER programme and £2000 from the Highland Council Ward Discretionary fund to pay for an architect and design team to take the project to tender stage. White and McGinn were appointed as architects in December 2011.

Funding applications for the capital works were submitted and we were successful in attracting support from the Highland LEADER programme (£165,000), Climate Challenge Fund (£53,476), Garfield Weston Foundation (£5,000), The Robertson Trust (£10,000) and the Highland Council Ward Discretionary Fund (£5000). We were delighted to receive a donation of £11,500 from the winding up of the charity the Beauly Firth and Glens Trust. This sum contributed towards the £75,930 designated from KDAA reserves towards the project. The balance of £20,000 has been borrowed from the Highland Opportunity Community Enterprise Loan fund at 5% over four years.

Tenders for the building work were submitted in May 2012 and R&R Regeneration Ltd were appointed as contractors in August 2012. Total project costs are £334,406. The centre closed on the 20th August 2011 and building work was due to be complete in November 2012.

Financial review

Receipts on unrestricted funds were £17,077 (2011: £20,875). The main source of income continues to be hire of the community centre and MUGA. Community Centre hires were around 10% lower than last year mostly due to the closure of the centre in August for the refurbishment work. MUGA hires brought in £1032 (2011: £937) and while it continues to be a popular facility there is capacity for further growth.

Interest rates dropped further and interest income is no longer significant.

We had another extremely successful Gala Week making a profit of £8629 (2011: £9325). This reflects a huge amount of hard work from the gala sub-committee. This income is very important for the development plans for the community centre.

The PV panels installed last year generated Feed in Tariff (FIT) payments of £2,250 which more than covers the cost of electricity.

Expenditure on running the community centre and associated facilities amounted to £5,290 (2011: £6445). The reduction in costs reflects the low level of maintenance work undertaken due to the planned refurbishment work.

Trustee Remuneration and expenses

The Trustees did not receive any remuneration or expenses during the year.

Reserves Policy

The trustees of Kirkhill District Amenities Association have identified the need for the following reserves designated from unrestricted funds. The policy is reviewed normally annually at the end of the financial year.

The reserves policy was updated in July 2012 to allow additional funds to be allocated to the Kirkhill Centre Forward project.

General reserves

The trustees believe that around six months of annual expenditure, including routine maintenance and replacement of equipment, is an appropriate level of reserves in order to cover timing differences between receipts and payments and to allow for any unexpected items of expenditure or reduction of income.

Capital Investment reserves

The trustees, in consultation with the community, have identified a need to refurbish the hall internally and provide an additional meeting space. The Kirkhill Centre Forward project is taking forward the refurbishment and extension of Kirkhill Community Centre at a cost of £334,406 and reserves have been allocated towards this.

Capital repairs and maintenance reserve

The trustees recognise the need to hold reserves to cover major capital repairs, replacement and maintenance of the association's buildings and facilities. As the community centre is being fully refurbished the association believes that these reserves can be set at a lower level than previous years.

Reserves position – updated 16/7/12

General reserves	£3307
Capital repairs and maintenance	£4500
Capital investment	
- Kirkhill Centre Forward project	£75,930
Total reserves	£83,737

Approved by the trustees and signed on their behalf by:

Kenneth MacDonald, Chair

Signature: 

Date: 2/4/13

Independent Examiners Report to the Trustees of Kirkhill District Amenities Association

I report on the financial statements of the charity for the year ended 31st August 2012 which are set out on pages 6 to 8.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 the Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the Group 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 connection with 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 the Regulations, and
 - to prepare accounts which accord with the accounting records and comply with the Regulation 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.

Name: Donna Clark

Relevant professional qualification/professional body:
Scottish Law Accountant
SOLAS

Address:
88 Fairfield Road
Inverness

Signature: *Donna Clark*

Date: *15th February, 2013*

Kirkhill District Amenities Association
Statement of receipts and payments for the year ended 31 August 2012

Receipts	Note	Unrestricted funds	Restricted funds	Total 2012	Total 2011
Voluntary receipts					
Donations	4	11,641		11,641	95
Grants	5		27,523	27,523	62,159
Fund raising	6	14,587		14,587	13,555
FIT payments		2,250		2,250	
Loans	7		20,000	20,000	
Bank interest		373		373	171
Receipts from charitable activities					
Community centre rents		5,450		5,450	6,093
MUGA rents		1,032		1,032	937
Other		25		25	25
Total receipts		35,358	47,523	82,879	83,034
Payments					
Cost of fund raising	8	5,571		5,571	3,920
Cost of charitable activities	9	5,290		5,290	6,445
Grants and donations		25		25	1,000
Governance costs	10	85		85	96
Purchase of equipment		-		-	295
MUGA costs		-		-	1,210
Kirkhill Centre Forward scoping stage		2,963	1,500	4,463	
Kirkhill Centre Forward design stage		3,143	14,703	17,846	
Kirkhill Centre Forward build stage				-	
Hall renovation project					149
PV costs				-	17,776
Total payments		17,077	16,203	33,280	30,892
Surplus/(deficit) for the year		18,281	31,320	49,599	52,142

Kirkhill District Amenities Association
Statement of balances – as at 31st August 2012

	Unrestricted funds	Restricted funds	Total 2012	Total 2011
Funds reconciliation				
Cash at bank and in hand	64,807	1,500	66,307	14,165
Surplus/(Deficit) for year	18,281	31,320	49,599	52,142
Cash at bank and in hand	83,088	32,820	115,906	66,307

Bank and cash balances

Bank current account	115,906	66,307
Bank deposit account	-	-
Cash in hand	115,906	66,307

Other assets (unrestricted fund)

Land purchased in 1979 (at cost)	2,500	2,500
Community centre built 1987 (at cost)	102,000	102,000
Multi use games area built 2010 (at cost)	84,060	84,060
PV panels installed 2011 (at cost)	17,776	17,776
Rents due		225
	206,336	206,561

Liabilities

Highland Opportunity Community Enterprise Loan Fund - £20,000 loan towards renovation and extension of Kirkhill Community Centre repayable at 5% over four years @£470 per month	19,530	
R&R Regeneration - contract sum for renovation and extension of Kirkhill Community Centre	326,596	-
Design team contracts - renovation and extension of Kirkhill Community Centre	7,810	
	353,936	-

The notes on page 7 and 8 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:

Kenneth MacDonald
Chairman



Date 2/4/13

Notes to the accounts – for the year ended 31st August 2012

1 Basis of accounting

These accounts have been prepared on the receipts and payments basis in accordance with the Charities and Trustees Investment (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to day running of the association.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

None

4 Donations received

Beauly Firth and Glens Trust
Other donations

Unrestricted funds	Restricted funds	Total 2012	Total 2011
11500		11500	0
141		141	95
11641		11641	95

5 Grants received

Sportscotland (MUGA)
SRDP Rural Priorities (MUGA)
Highland Council revenue grant
Community and Renewable Energy
Scheme (PV panels)
SUS IT OUT PLUS (capacity building)
Kirkhill Centre Forward Design
Highland Council Ward Discretionary Fund
Highland LEADER Programme
Kirkhill Centre Forward Build
Garfield Weston Foundation
Highland Council Ward Discretionary Fund
The Robertson Trust

Unrestricted funds	Restricted funds	Total 2012	Total 2011
		-	2,297
		-	41,562
		-	2,000
		-	14,800
		-	1,500
	2,000	2,000	
	5,523	5,523	
	5,000	5,000	
	5,000	5,000	
	10,000	10,000	
-	27,523	27,523	62,159

6 Fundraising receipts

Gala Week
Craft Fair

14,140	14,140	13,121
447	447	454
14,587	14,587	13,575

7 Loans

Highland Opportunity Community
Enterprise Loan Fund

20,000	20,000	-
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	Unrestricted	Restricted funds	Total 2012	Total 2011
8 Cost of fundraising				
Gala week	5,511	-	5,511	3,916
Craft fair	60	-	60	4
	5,571	-	5,571	3,920

	Unrestricted funds	Restricted funds	Total 2012	Total 2011
9 Cost of charitable activities				
Administration	11		11	31
Licenses	20		20	166
Memberships	35		35	55
Wages	1,846		1,846	1,752
Electricity	1,719		1,719	1,955
Insurance	394		394	676
Fire protection	184		184	156
Cleaning materials	79		79	78
Hall maintenance	434		434	1,500
MUGA maintenance	-		-	-
Highland Opportunity Community				
Enterprise Loan Fund	470		470	
Other	98		98	77
	5,290	-	5,290	6,445

	Total 2012	2011
10 Governance costs		
Independent examiners fee	50	50
Meeting and AGM costs	35	46
	85	96