

**Kirkhill District Amenities Association**  
**Trustees' Annual Report and Accounts for Year ended 31<sup>st</sup> August 2009**

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 31<sup>st</sup> August 2009.

**Trustees**

Wilma Williamson  
Kenny MacDonald  
Sandra Hogg  
Lorraine MacLeod  
Mervyn Bowden  
Gordon Streets  
Stuart Blackhall  
Douglas Courts  
Anne Wright  
Wendy MacDonald  
Susan Drew  
Gregor MacCormack  
Ian Campbell  
Trevor Jones

**Contact Address**

Lorraine MacLeod, Willowburn, Inchmore, 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.

## **Our Mission**

Kirkhill and District Amenities Association provides community facilities at the heart of the district where members of the community can gather, socialise, learn and keep active.

The facilities are run by people from our community for the benefit of all who live in Kirkhill District. We encourage community-led groups to run their activities from here, and we run an annual gala that brings the whole community together.

## **Activities & Achievements**

The KDAA continues to provide a high standard of facilities for the community. It manages and maintains the community centre and sports pitches which were well used during the year.

### **Energy costs**

KDAA is a member of The Highland Council electricity purchase scheme. Significant increases in costs of electricity due in March 2009 required a review of rental charges. An energy audit was also carried out by the Energy Savings Trust to identify potential energy savings measures. The main cost savings identified was replacement of the lights with more energy efficient ones. As the lights were requiring some attention it was decided to replace them. The total cost was £3052. The committee will continue to monitor energy use and cost and look for ways of reducing both.

### **Rental income**

Rental charges were reviewed due to increased energy costs. Rents were increased by around 12% in January 2009. Overall rental income increased 5% on 2008.

### **Capital investment**

The community centre required some capital investment in the year. In addition to the new lighting outlined above the fire system required upgrading to meet regulations at a cost of £1404.36

### **Fundraising**

KDAA runs an annual Gala which provides funds for the association. Traditionally the surplus from this fundraising is put towards capital development while running costs are covered by rental income. The gala surplus was £2280 which was similar to recent years.

The KDAA also organises an annual Craft Fair which raised around £350 in 2009.

### **Kirkhill MUGA Project**

Following community consultation and demand the Kirkhill MUGA project aims to replace the underused and ageing tennis court with a multi use games area. The MUGA subgroup made good progress in 2009. A business plan was written and applications were made to a number of grant funders. A total cost of £87,000 was identified. The KDAA committee agreed to put £20,000 of reserves towards the project. The Highland Council Ward discretionary fund awarded the project £2000 and the Inverness Sports Council £500 (to be claimed when the project starts). Applications to the Scotland Rural Development Programme (£41,500) and **sportscotland** (£23,000) were made with decisions due in October 2009. It is hoped that funding will be in place and work completed by spring 2010.

**Interest**

Interest for the year was much reduced due to the financial crisis and was around half that received in 2008, amounting to around £1400.

**Accumulated funds**

The Association's accumulated fund rose in 2008 but this includes the restricted £2000 capital grant from the Highland Council towards to the Kirkhill MUGA Project, of which £270 was spent on a planning application. When this is taken into account there is a surplus of £411 on unrestricted funds. The committee are content that this reflects major capital expenditure during the year which is taken from accumulated capital reserves as per our reserves policy. Reserve levels are within those set in our reserves policy.

**Trustee Remuneration and expenses**

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

**Reserves Policy****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. This was set at £3000 for the 2009 year.

**Capital upgrades, repairs and maintenance reserve**

The trustees recognise the need to hold reserves to cover capital repairs, upgrades, replacement and maintenance of the association's buildings and facilities. This was set at £15000 for the 2009 year.

**Capital Investment reserves**

The trustees, in consultation with the community, have identified two capital projects that will benefit the community.

The Kirkhill MUGA project will redevelop the ageing tennis court into a Multi Use Games Area (MUGA) in 2010. The committee agreed to contribute £20,000 towards this project.

There is also a long term aspiration to extend the hall to accommodate more activities. A reserve of £30,000 was set for the 2009 year.

## **Independent Examiners Report to the Trustees of Kirkhill District Amenities Association**

I report on the financial statements of the charity for the year ended 31<sup>st</sup> August 2009 which are set out on pages 5 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:

Relevant professional qualification/professional body:

Address:

Date:

**Kirkhill District Amenities Association**  
**Receipts and payments account for the year ended 31 August 2008**

	Restricted	2008/9 Unrestricted	Total Funds this period	2007/8 Total funds last period	Notes
<b>Receipts</b>					
	£	£	£	£	
Rents:					
Community Centre rents		5504	5504	5230	
Tennis Club rent		50	50	50	
Grants:					
Highland Council revenue grant	1000		1000	800	1
MUGA grant	2000		2000		2
Fundraising:					
Craft Fair receipts		355	355	252	
Gala receipts		4618.31	4618.31	4897	
Donations		221.29	221.29	413	
Bank interest		1429.16	1429.16	3198	
Miscellaneous		84.90	84.90		
<b>Total receipts</b>	<b>3000</b>	<b>12262.66</b>	<b>15262.66</b>	<b>14840</b>	
<b>Payments</b>					
Payments for fundraising activities:					
Craft fair		8.70	8.70	6	
Gala		2338.30	2338.30	2535	
<b>Total</b>		<b>2347</b>	<b>2347</b>	<b>2541</b>	
Payments for charitable activities:					
Caretaker's wages		1704.00	1704.00	1684	
Cleaning materials		5.50	5.50	58	
Electricity	1000	1153.67	2153.67	1728	3
Annual Maintenance		604.63	604.63	804	
Fire protection		1597.27	1597.27	413	4
Replacement Lighting		3052.10	3052.10		
Centre telephone		44.57	44.57	51	
Insurance		624.54	624.54	663	
Licences		20.00	20.00	155	5
New equipment		464.29	464.29	242	6

Membership subscriptions		40	40	25	7
MUGA	270		270		8
Miscellaneous		25.00	25.00	35	
<b>Total</b>	<b>1270</b>	<b>9335.57</b>	<b>10605.57</b>	<b>5858</b>	
Governance costs:					
Meeting room rent		30.00	30.00	15	
Administration		88.53	88.53	122	
Gift for independent examiner		50.00	50.00	50	
<b>Total</b>		<b>168.53</b>	<b>168.53</b>	<b>187</b>	
<b>Total payments</b>	<b>1270</b>	<b>11851.10</b>	<b>13121.10</b>	<b>8586</b>	
<b>Total Receipts</b>	<b>3000</b>	<b>12262.66</b>	<b>15262.66</b>	<b>14840</b>	
<b>Total Payments</b>	<b>1270</b>	<b>11851.10</b>	<b>13121.10</b>	<b>8586</b>	
<b>Surplus/(Deficit)</b>	<b>1730</b>	<b>411.56</b>	<b>2141.56</b>	<b>6254</b>	

**Kirkhill District Amenities Association**  
**Financial Year ended 31<sup>st</sup> August 2009**

		<b>2008/9</b>		<b>2007/8</b>
	<b>Restricted</b>		<b>Total funds this period</b>	<b>Total funds last period</b>
	£	<b>Unrestricted</b>	£	£
		£		
<b>Statement of Balances</b>				
<b>Opening Balance</b>				
Royal Bank of Scotland	0	17895.78	17895.78	12103
RBS Treasury Account		50000.00	50000.00	50000
Stock, Debtors & Cash				64
Surplus/(deficit) for year	1730	411.56	2141.56	6254
<b>Total Balance</b>	<b>1730</b>	<b>68307.34</b>	<b>70037.34</b>	<b>68421</b>
<b>Represented by:</b>				
<b>Cash at Bank (closing balance)</b>				
Royal Bank of Scotland	1730	18037.34	20037.34	17896
RBS Treasury Account		50000.00	50000.00	50000
Stock, Debtors & Cash				525
<b>Total Balance</b>	<b>1730</b>	<b>68307.34</b>	<b>70037.34</b>	<b>68421</b>
<b>Reserves</b>				
General funds		3307.34	3307.34	
Capital upgrades, repairs and maintenance		15000	15000	
Capital investment - Hall extension		30000	30000	
Capital investment - MUGA	1730	20000	21730	
<b>Closing balances</b>	<b>1730</b>	<b>68307.34</b>	<b>70037.34</b>	<b>68421</b>

### Other Assets

Land was purchased to build a community centre and sport field in 1979 at a cost of £2500.

The Community Centre was built in 1987 at a cost of £102,000.

The association has acquired a range of equipment over a number of years.

Since 1<sup>st</sup> September 2008 the association purchased the following equipment:

Details	Fund	Cost (£)
Tables and trolleys	General	464

### Liabilities

The association has the following liabilities:

Details	Fund	Amount due (£)	Last year (£)
		0	0

The notes on page 9 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:

Kenneth MacDonald  
Chairman

Date



**Kirkhill District Amenities Association**  
**Notes to the Accounts**  
**Year ended 31st August 2009**

	£
1. Highland Council Grant towards running costs of community centre	1000
2. Grant from Highland Council Ward discretionary fund towards MUGA project	270
3. Electricity costs partly covered by Highland Council Grant	2153.67
4. Fire protection costs reflect annual service and maintenance of £192.91 plus system upgrade to meet current regulation of £1404.36	1597.27
5. Licence to hold lotteries and raffles	20
6. Tables and trolleys	464.29
7. Inverness Sports Council	25
CVS Inverness	<u>15</u>
	40
8. Fees for planning application	270