

Kirkhill District Amenities Association Trustees' Annual Report and Accounts for Year ended 31st August 2013

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 2013.

Trustees

Wilma Williamson
Kenny MacDonald
Sandra Hogg
Douglas Courts
David Knox
Alasdair Morrison
Kay Horne
Amanda McGillivray
Robert Livingston- resigned 15/5/13
Isobel McLean
Isobel McLeod – co-opted 6/6/13

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

Kirkhill Centre Forward is the project to refurbish and extend the community centre. The building works were mostly completed this year and the centre reopened in January 2013. Some snagging work was still outstanding at the end of the financial year and the final account with the main contractor, R&R Regeneration, had not yet been agreed. However, the final project costs will be within the total budget of £334,406.

The Climate Challenge Fund grant of £53,476 towards insulation and energy efficiency measures was completed. As part of the funding we have a commitment to carry out energy efficiency awareness raising with the community centre users and the wider community over the next two years. We are including guidance in a user handbook and briefings and we intend to organise an energy saving event in partnership with Kirkhill and Bunchrew Community Trust.

We received the final grant payment from The Highland LEADER Programme of £7,612 towards design work and £89,777 interim payments towards the building work. There are outstanding claims of £75,233 for the building work to be made from the Highland LEADER programme.

Awards for All Scotland granted £8,535 towards equipment to fit out the centre and purchases included chairs, tables and AV equipment. At the end of the financial year there was £1,057 of funds still to spend.

There is a balance of £13,890 outstanding from the Highland Opportunity Community Enterprise Loan fund, repaid at £470 per month at 5% interest.

Financial review

Receipts on unrestricted funds were £23,041 (2012: £35,258). The main source of earned income continues to be hire of the community centre and MUGA for the benefit of a range of groups, clubs and individuals in the community. However, due to the closure of community centre for building works from August 2012 to January 2013 the main hall rents were down 38% on 2012. However, our users are very pleased with the improvements and we are seeing increasing use of the community centre. In January we welcomed the operation of a Post Office outreach service on Tuesday and Friday mornings to the purpose designed counter in the reception area. This will be a welcome regular addition to income and a good service to the community. MUGA rental income was very similar to last year but considering that the floodlights were out of action from August to January this signals potential growth for next year.

We had another extremely successful Gala Week making a profit of £10,311 (2012: £8,629). We'd like to thank the gala sub-committee for their huge amount of hard work to make this a success. The income is very important for the continual improvement of the facilities we offer.

The PV panels installed last year generated Feed in Tariff (FIT) payments of £1,180 (2012: £2,250). This is less than last year due to panels not generating over the period of the renovation works.

Expenditure on running the community centre and associated facilities amounted to £13,634 (2012: £5,290). The increased costs can be attributed to the servicing the Highland Opportunity Community Enterprise Loan Fund loan of £5,640, increased fuel costs and insurance.

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: 27/1/14

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 2013 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: 

Date: 20th January, 2014

Kirkhill District Amenities Association
Statement of receipts and payments for the year ended 31 August 2013

| Receipts | Note | Unrestricted funds | Restricted funds | Total 2013 | Total 2012 |
|--|------|--------------------|------------------|-------------------|---------------|
| Voluntary receipts | | | | | |
| Donations | 4 | 770 | | 770 | 11,641 |
| Grants | 5 | | 160,400 | 160,400 | 27,523 |
| Fund raising | 6 | 15,951 | | 15,951 | 14,587 |
| FIT payments | | 1,180 | | 1,180 | 2,250 |
| Loans | 7 | | 115,400 | 115,400 | 20,000 |
| Bank interest | | 474 | | 474 | 373 |
| Receipts from charitable activities | | | | | |
| Community centre rents | | 3,401 | | 3,401 | 5,450 |
| MUGA rents | | 1,035 | | 1,035 | 1,032 |
| Other | | 230 | | 230 | 25 |
| Total receipts | | 23,041 | 275,800 | 298,841 | 82,879 |
| Payments | | | | | |
| Cost of fund raising | 8 | 5,529 | | 5,529 | 5,571 |
| Cost of charitable activities | 9 | 6,992 | 6,640 | 13,632 | 5,290 |
| Grants and donations | | | | - | 25 |
| Governance costs | 10 | 57 | | 57 | 85 |
| Highland Council Loan repayment | | | 50,000 | 50,000 | |
| Kirkhill Centre Forward fitting out | | | 7,478 | 7,478 | |
| Kirkhill Centre Forward scoping stage | | | | - | 4,463 |
| Kirkhill Centre Forward design stage | | | 432 | 432 | 17,846 |
| Kirkhill Centre Forward build stage | | | 282,017 | 282,017 | |
| Total payments | | 12,578 | 346,567 | 359,145 | 33,280 |
| Surplus/(deficit) for the year | | 10,463 | - 70,767 | - 60,304 | 49,599 |

Kirkhill District Amenities Association
Statement of balances – as at 31st August 2013

| | Unrestricted funds | Restricted funds | Total 2013 | Total 2012 |
|---------------------------------|--------------------|------------------|---------------|----------------|
| Funds reconciliation | | | | |
| Cash at bank and in hand | 54,545 | 1,057 | 55,602 | 66,307 |
| Surplus/(Deficit) for year | | | | 49,599 |
| Cash at bank and in hand | 54,545 | 1,057 | 55,602 | 115,906 |

Bank and cash balances

| | | | | |
|----------------------|--|--|---------------|---------|
| Bank current account | | | 55,602 | 115,906 |
| Bank deposit account | | | - | - |
| Cash in hand | | | 55,602 | 115,906 |

Other assets (unrestricted fund)

| | | | | |
|---|--|--|------------------|---------|
| Land purchased in 1979 (at cost) | | | 2,500 | 2,500 |
| Community centre (built 1987, renovated and extended 2012) - Re-instatement value ex Vat, 2013. | | | 917,500 | 102,000 |
| Multi use games area built 2010 (at cost) | | | 84,060 | 84,060 |
| PV panels installed 2011 (at cost) | | | 17,776 | 17,776 |
| | | | 1,021,836 | 206,336 |

Liabilities

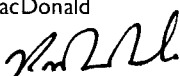
| | | | | |
|--|--|--|----------------|---------|
| Highland Opportunity Community Enterprise Loan Fund - £20,000 loan towards Kirkhill Centre Forward repayable at 5% over four years @£470 per month | | | 13,890 | 19,530 |
| Highland Council Loan repayable on receipt of LEADER grant at 0% interest | | | 65,400 | |
| Kirkhill Centre Forward Build - build and consultants costs | | | 52,389 | 326,596 |
| Kirkhill Centre Forward Design stage - consultants costs | | | 0 | 7810 |
| | | | 131,679 | 353,936 |

The notes on page 8 and 9 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:

Kenneth MacDonald

Chairman



Date

27/1/14

Notes to the accounts – for the year ended 31st August 2013

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

Beaully Firth and Glens Trust
Other donations

| Unrestricted funds | Restricted funds | Total 2013 | Total 2012 |
|--------------------|------------------|------------|------------|
| | | | 1150 |
| 770 | | 770 | 141 |
| 770 | | 770 | 1291 |

5 Grants received

Highland Council revenue grant (KFC)
Highland LEADER Programme (KFC Build)
Highland LEADER Programme (KFC Design)
Garfield Weston Foundation (KFC)
Highland Council Ward Discretionary Fund
The Robertson Trust (KFC)
Awards for All Scotland (KFC)
Climate Challenge Fund (KFC)

| Unrestricted funds | Restricted funds | Total 2013 | Total 2012 |
|--------------------|------------------|------------|------------|
| | 1,000 | 1,000 | |
| | | - | 2,000 |
| | 89,777 | 89,777 | 5,523 |
| | 7,612 | 7,612 | |
| | | - | 5,000 |
| | | - | 5,000 |
| | | - | 10,000 |
| | 8,535 | 8,535 | |
| | 53,476 | 53,476 | |
| - | 160,400 | 160,400 | 27,523 |

6 Fundraising receipts

Gala Week
Craft Fair

| | | | |
|--------|--|--------|--------|
| 15,951 | | 15,951 | 14,140 |
| | | - | 447 |
| 15,951 | | 15,951 | 14,587 |

7 Loans

Highland Council Loan
Highland Opportunity Community Enterprise Loan Fund

| | | | |
|--|---------|---------|--------|
| | 115,400 | 115,400 | |
| | | | 20,000 |
| | 115,400 | 115,400 | 20,000 |

| 8 Cost of fundraising | Restricted | | 2013 | 2012 |
|------------------------------|--------------|-------|--------------|--------------|
| | Unrestricted | funds | | |
| Gala week | 5,529 | - | 5,529 | 5,511 |
| Craft fair | | | - | 60 |
| | 5,529 | - | 5,529 | 5,571 |

| 9 Cost of charitable activities | Unrestricted | Restricted | Total 2013 | Total 2012 |
|--|--------------|--------------|-------------------|---------------|
| | funds | funds | | |
| Administration | 21 | | 21 | 11 |
| Licenses | 20 | | 20 | 20 |
| Memberships | 35 | | 35 | 35 |
| Cleaning services | 1,853 | | 1,853 | 1,846 |
| Electricity (restricted from Highland Council revenue grant) | 217 | 1,000 | 1,217 | 1,719 |
| Insurance | 823 | | 823 | 394 |
| Fire protection | - | | - | 184 |
| Cleaning materials | 284 | | 284 | 79 |
| Hall maintenance | 1,723 | | 1,723 | 434 |
| MUGA maintenance | 83 | | 83 | - |
| Gas | 1,855 | | 1,855 | |
| Highland Opportunity Community Enterprise | | | | |
| Loan Fund | - | 5,640 | 5,640 | 470 |
| Other | 78 | | 78 | 98 |
| | 6,992 | 6,640 | 13,632 | 5,290 |

| 10 Governance costs | Total 2013 | 2012 |
|----------------------------|-------------------|-----------|
| Independent examiners fee | 50 | 50 |
| Meeting and AGM costs | 7 | 35 |
| | 57 | 85 |