

Kirkhill District Amenities Association Trustees' Annual Report and Accounts for Year ended 31st August 2011

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 2011.

Trustees

Wilma Williamson
Kenny MacDonald
Sandra Hogg
Mervyn Bowden
Douglas Courts
Fiona Stoddart
Susan Drew
Gregor MacCormick
David Knox
Trevor Jones
Alasdair Morrison
Kay Horne
Amanda McGillivray
Sandra Townsley (resigned 21/4/11)

Contact Address

Sandra Hogg, Rhullan, 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 sports facilities.

Usage of both the community centre and multi use games area (MUGA) increased on last year with demand for the community centre exceeding capacity at busy times.

The association continued to consult with users and the wider community on the development of the community centre to better meet their needs. A sub group was convened to take this forward.

The new MUGA was officially opened in April and a tennis membership category was introduced.

The association recognised the need to address increasing energy costs and sourced funding from the Community and Renewables Grant Scheme to install solar photovoltaic panels to generate electricity. These were installed in March 2011. This will provide an ongoing income and keep electricity bills down.

The committee also took part in a SUS IT OUT PLUS session to look at the overall sustainability of the organisation. This produced an action plan and funding to undertake business planning associated with the hall development.

This year the annual gala week was hugely successful with a wide range of events held that were very well attended thanks to our dynamic gala subcommittee. The Craft Fair was also well attended.

Financial review

Receipts on unrestricted funds were £20,875 (2010: £17492). The main source of income continues to be hire of the community centre and MUGA. Community Centre hires were £6093, up 14% on last year. This is partly due to a 10% increase in charges in January 2011 and an increase in usage. MUGA hires brought in £937 (2010: £118) and reflects the first full year of operation.

The Highland Council revenue grant of £1000 continues to be an important income to the association which we are grateful for. This year a change in the timing of the grant meant that two payments of £1000 were paid.

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

The Gala Week income was £9325 (2010: £6705) and reflected a huge amount of community engagement and the hard work of the gala sub-committee. This income will be very important for the development plans for the community centre.

The final claims and expenditure for the MUGA were made this year. The total cost of the project was £84060 spread over three financial years and the contribution from the association was £16839 (20%), the balance coming from grant funding.

We secured grant funding of £14800 from the Community and Renewable Energy Scheme towards solar PV panels. The associations contribution was £2976 (17%) of a total cost of

£17776. Projections predict that income from the Feed in Tariff, sale of electricity back to the grid and using green electricity on site will benefit the association by £1700 per year and pay back our investment in under two years.

The SUS IT OUT session that the committee undertook enabled us to secure funding of £1500 towards training and capacity building of the association. We intend to use this to help develop the business plan for the development of the community centre.

Expenditure on running the community centre and associated facilities amounted to £6445 (2010: £8165). The reduction in costs reflects a 30% reduction in electricity costs due to the better rate negotiated last year being effective for the whole year and saving from the PV panels and a reduction in maintenance cost (the hall floor was refurbished last year).

This year we made a one off donation of £1000 to Kirkhill Primary School towards a new sound system for the school.

At the end of the year £1500 remained in the restricted fund as the SUS IT OUT PLUS grant was unspent.

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 annually at the end of the financial year.

At the end of the financial year unrestricted funds stand at £64807. The reserves policy for the next financial year is based on this sum.

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 to improve the general décor, toilets and kitchen. A smaller meeting space is also desired. This project is called Kirkhill Centre Forward. The cost of the development is around £250,000 and reserves have been allocated towards this. The development subgroup will take the project forward and identify further funds as required.

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 funds have been set aside for a major development and refurbishment of the hall that will bring the hall up to a high standard the association believes that these reserves can be set at a lower level than previous years.

2011/2012 Financial Year – adopted October 2011

General reserves	£3307
Capital repairs and maintenance	£4500
Capital investment	
- Kirkhill Centre Forward project	£57000
Total reserves	£64807

Adopted 3/10/2011

Date of next review October 2012

Approved by the trustees and signed on their behalf by:

Kenneth MacDonald, Chair

Signature:

Date:

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 2011 which are set out on pages 6 to 9.

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:

Kirkhill District Amenities Association
Statement of receipts and payments for the year ended 31 August 2011

Receipts	Note	Unrestricted funds	Restricted funds	Total	
				2011	Total 2010
Receipts					
Voluntary receipts					
Donations		95	-	95	414
Grants	4	-	62,159	62,159	22,123
Fund raising		13,555	-	13,555	11,359
Bank interest		171	-	171	299
Receipts from charitable activities					
Community centre rents		6,093	-	6,093	5,542
MUGA rents		937	-	937	118
Other		25	-	25	-
Total receipts		20,875	62,159	83,034	39,855
Payments					
Cost of fund raising	5	3,920	-	3,920	4,395
Cost of charitable activities	6	4,445	2,000	6,445	8,165
Grants and donations	7	1,000	-	1,000	-
Governance costs	8	96	-	96	94
Purchase of equipment		295	-	295	492
MUGA project capital costs		-	1,210	1,210	82,581
Hall renovation project		149	-	149	-
PV panel capital costs		-	17,776	17,776	-
Total payments		9,906	20,986	30,892	95,727
Surplus/(deficit) for the year		10,969	41,173	52,142	(55,827)
Transfers between funds	9	39,673	(39,673)		
Surplus/(deficit) for the year		50,642	1,500	52,142	(55,827)

Kirkhill District Amenities Association
Statement of balances – as at 31st August 2011

	Unrestricted funds	Restricted funds	Total	
			2011	Total 2010
Funds reconciliation				
Cash at bank and in hand	14,165	-	14,165	70,037
Surplus/(Deficit) for year	50,642	1,500	52,142	(55,872)
Cash at bank and in hand	64,807	1,500	66,307	14,165
Bank and cash balances				
Bank current account			66,307	14,165
Bank deposit account			-	-
Cash in hand			66,307	14,165
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	-
Rents due			225	-
			206,561	188,560
Liabilities (unrestricted fund)			-	-

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

Notes to the accounts – for the year ended 31st August 2011

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

WJ Horne (connected person: Kay Horne) replaced lock at front door and re-instated the ceiling after the PV panels were fitted at a total cost of £460. Rowan Plant (connected person: Fiona Stoddart) supplied and delivered container for the storage for the MUGA at a cost of £1175, agreed by committee as best value on 11/11/10.

	Unrestricted funds	Restricted funds	Total 2011	Total 2010
4 Grants received				
Sportscotland (MUGA)	-	2,297	2,297	20,623
Inverness Sports Council	-			500
SRDP Rural Priorities (MUGA)	-	41,562	41,562	-
Highland Council revenue grant	-	2,000	2,000	1,000
Community and Renewable Energy Scheme (PV panels)	-	14,800	14,800	-
SUS IT OUT PLUS (capacity building)	-	1,500	1,500	-
		62,159	62,159	22,123

	Unrestricted funds	Restricted funds	Total 2011	Total 2010
5 Cost of fundraising				
Gala week	3,916	-	3,916	4,390
Craft fair	4	-	4	5
	3,920	-	3,920	4,395

	Unrestricted funds	Restricted funds	Total 2011	Total 2010
6 Cost of charitable activities				
Administration	31	-	31	96
Licenses	166	-	166	20
Memberships	55	-	55	35
Wages	1,752	-	1,752	1,704
Electricity	-	1,955	1,955	2,816
Insurance	631	45	676	644
Fire protection	156	-	156	122
Cleaning materials	78	-	78	85
Hall maintenance	1,500	-	1,500	2,603
MUGA maintenance	-	-	-	-
Other	77	-	77	40
	4,445	2,000	6,445	8,165

	Total 2011	Total 2010
7 Grants and Donations made		
Kirkhill primary School	1,000	-
	1,000	-

	Total 2011	Total 2010
8 Governance costs		
Independent examiners fee	50	50
Meeting and AGM costs	46	44
	96	94

9 Transfers between funds

PV project	(2975)	2975
MUGA project	(16839)	16839
Prior year adjustment	59488	(59488)
Transfers between funds	39673	(39673)