

KIRKHILL COMMUNITY CENTRE

**Report of the Trustees and the Accounts
for the year ended 31 August 2019**

KIRKHILL COMMUNITY CENTRE

Trustees' Report and Accounts for year ended to 31 August 2019

The Trustees have pleasure in presenting their report together with the financial statements and the Independent Examiners report for the year from 1 September 2018 to 31 August 2019.

Registered Address

St Mary's Road
Kirkhill
Inverness
IV5 7NX

Registered Charity number

SC012797

Contact Address

Erik Lundberg, Pilgrim Cottage, Wardlaw Road, Kirkhill, IV5 7NB

Recruitment and appointment of Trustees

Trustees are elected at an annual general meeting which will be held in February 2020. Trustees may be appointed by the committee during the year until the next AGM at which they are eligible for election.

KCC Trustees

Erik Lundberg (Chair)
Christine Ford (Vice Chair, Secretary)
Brenda Dunthorne (Treasurer)
Yvonne Brown (resigned Apr'19)
Alistair Norrie (deceased Nov'19)
Elizabeth Robertson
Anne Prentice
Margaret Bryant (elected Jul'19)

Governing document

The KCC is a charitable incorporated organisation and the purposes and administration arrangements are set out in its constitution.

Charitable purposes

Our purposes, as recorded in the Kirkhill Community Centre SCIO constitution, are:

1. To improve the conditions of life of the residents of Kirkhill and Bunchrew Community Council area and including Cabrich and Clunes by providing and maintaining facilities, services and activities for recreation and to advance:
2. Community spirit, citizenship and community development
3. Health
4. Education
5. Arts, heritage and culture
6. Public participation in sport
7. Environmental protection and improvement

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ACTIVITIES AND ACHIEVEMENTS

Kirkhill Community Centre (KCC)

The charity provides a high standard of facilities for the community. It manages and maintains the community centre building, a multi games sports area (MUGA) and grass pitch. The community centre is extremely well used by a range of organisations including Kirkhill Beaver and Cub Group, Kirkhill SWRI, and Kirkhill Bowling Club. Activities range from sports such as archery to crafts and social dance. It is also an important venue for community engagement, consultation events and a Food and Craft Fair. Social activities continue to be popular with regular parties and occasionally weddings.

7th Inverness Scout Group

The 7th Inverness Scout Group had been reviewing options to build their own “hut” elsewhere in the village however the costs provided unaffordable for the Group. The KCC offered the Scout Group the opportunity to provide a detailed proposal to utilise the changing rooms as their “hut” and storage facility. Following some minor works to the changing rooms, the Scouts have taken occupation of the rooms. This arrangement provides a greater community utilisation of the KCC building and provides a storage and meeting space for the Scout Group.

Proposed Merger with Kirkhill & Bunchrew Community Trust (KBCT)

Discussions are well progressed between the two Groups towards a proposed merger of the two charity bodies. A community consultation on the proposed merger has been undertaken with a positive reaction from respondents. The proposal will be discussed by each Board of Trustees with final approval at the respective AGM's in Spring 2020. Assuming the Trustees approval the proposal, an application to OSCR will then be made to obtain permission for the assets and charitable aims of KBCT to be transferred to KCC, with KBCT being closed. The combined charity will then be renamed and assume the role of both charities in early Summer 2020. This merger will remove existing confusion about the respective roles and responsibilities and reduce the competition for volunteers.

Financial review

Total receipts for the year were £19,956 (2018: £23,411). The main income is generated from the hire totalling £10,897 (2018: £12,964). Fundraising events generated £4,263 after expenses with the main events being the Gala week and Craft Fayres.

Total operating costs, including cleaning, repairs/maintenance and professional fees, for the year were £16,749 (2018: £36,707).

Overall unrestricted funds showed a surplus of £1,307 for the year on the running of the community centre. The Highland Council have provided a grant of £500 towards the repair of the disabled access to the building, the work was carried out after the year end.

The main source of charitable income continues to be the hire of the centre and MUGA for the benefit of a range of groups, clubs and individuals in the community. There was no increase in hall rentals rates in 2019. Winter evenings are near capacity in the main hall with a number of requests still being made.

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Trustee Remuneration and expenses

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

Reserves Policy

The Trustees of Kirkhill Community Centre 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.

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 reserve is held at £6,000.

Repairs and maintenance reserve

Following three years of investment in backlog repairs and maintenance of the building Trustees have agreed that no separate reserve is currently required as all items of repair and maintenance of the building, car park and MUGA are being fully address on an ongoing basis. There are no proposals being considered of a capital nature.

Approved by the trustees and signed on their behalf by:

Erik Lundberg, Chairperson

Date: 9th March 2020

KIRKHILL COMMUNITY CENTRE

Independent Examiners Report to the Trustees of Kirkhill Community Centre

I report on the financial statements of the charity for the year ended 31 August 2017 which are set out on pages 5 and 6.

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: Sarah Weir

Relevant professional qualification/professional body:
Chartered Institute of Management Accountants

Address: Tannich, Wester Lovat, Beauly

Signature:

Date: 20th January 2020

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Statement of receipts and payments for the year ended 31st August 2019

	Note	Unrestricted funds	Restricted funds	Total 2019	Total 2018
Receipts					
Voluntary Receipts					
Donations		500		500	
Grants		500	500	1,000	1,000
Fund raising		5,663		5,663	8,786
FIT payments		1,897		1,897	661
Receipts from charitable activities					
Community centre rents		10,805		10,805	12,233
MUGA rents		91		91	731
TOTAL RECEIPTS		18,897	500	19,	23,411
Payments					
Cost of fund raising		1,399		1,399	3,256
Cost of charitable activities		9,994		9,994	12,676
Repairs & Maintenance		6,096		6,096	20,775
TOTAL PAYMENTS		17,489	0	17,489	36,707
Surplus/(Deficit) for year		<u>1,307</u>	<u>500</u>	<u>1,807</u>	<u>(13,296)</u>

Statement of balances – as at 31 August 2019

Movement in Funds Reconciliation

Opening Cash at bank	7,789
Surplus/(Deficit) for year	1,807
Closing Cash at bank	<u>9,596</u>

Other assets (unrestricted funds)

Land (valued at cost) Purchased in 1979	2,500
Community Centre (re-instatement revaluation 2013)	917,500
Multi-Use games area (valued at cost)	84,060
	<u>1,004,060</u>

The notes on page 6 form an integral part of these accounts

Approved by the trustees and signed on their behalf by:

Erik Lundberg, Chairperson

Date: 9th March 2020

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Notes to the accounts – for the year ended 31 August 2019

1. Basis of Accounting

These accounts have been prepared on a receipts and payment 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 use 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 –

Private Donation - £500

5. Grants received (Restricted Funds)

Highland Council £500 – upgrade of external ramp

6. Fundraising receipts (Unrestricted Funds)

Gala Week - £5,064 Craft Fair - £550

7. Cost of fundraising (Unrestricted Funds)

Gala Week - £1,057 Craft Fair – £72 Other - £270

8. Cost of Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
Administration	180		180	449
Insurance, Licences etc	1,437		1,437	2,296
Cleaning Services and materials	4,097		4,096	2,363
Electricity & Gas	4,280		4,280	7,568
TOTAL	9,994		9,994	12,686

9. Renewals, Repairs and Maintenance

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
Professional Fees	3,000		3,000	
Replacement Equipment	219		219	752
Fire Protection	207		207	
Painting	730		730	2,853
Car Park Repairs & Gritting	480		480	2,365
Grounds/MUGA	1,105		1,105	3,601
Electrical & Plumbing	108		108	3,543
Internal Repairs	247		247	1,793
Flooring	-		-	5,838
TOTAL	6,096		6,096	20,775