

**Kilmarnock Harrier & Athletic Club
(a Scottish Charitable Incorporated Organisation (SCIO))
Scottish Charity No – SC046169
Annual Report and Financial Statements
For the year ended 28 February 2017**

Trustees' Annual Report

For the year ended 28 February 2017

The trustees have pleasure in presenting their report together with the financial statements for the year ended 28 February 2017.

Reference and Administrative Information

Charity name

Kilmarnock Harrier & Athletic Club

Charity no

SC046169

Address

Ayrshire Athletics Arena, Queens Drive, Kilmarnock KA1 3XF

Current Trustees

- Edward Tonner Chair
- Alasdair Murray Treasurer
- Alan McMahon
- Cliff Walker
- Colin Glencorse
- Graham Short

Structure, Governance and Management

Constitution

Kilmarnock Harrier & Athletic Club (the Club) is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 2 December 2015. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 8 April 2016. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The Trustee Board, are the charity's trustees. Membership of the Trustee Board is open to all members (including parents and guardians of children in the Club). To allow for some external knowledge and input to the running and development of the Club appointment as a Trustee is also open to interested members of the community, who the Club or the Board consider their participation will be of benefit to the Club . Trustees are elected at the annual general meeting which is held in April. There must be a minimum of three and a maximum of ten trustees.

Independent Examiner's Report to the Trustees of Kilmarnock Harrier & Athletic Club

I report on the accounts of the charity for the year ended 28 February 2017 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of 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) of the 2006 Accounts Regulations 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 Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity 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 the course of 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 Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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: Anne McClure FCA BA(hons) 

Relevant Professional qualification/professional body: ACCA

Address: 28 Craighall Road, Kilmarnock, Ayrshire KA3 6GN

Date: 22/03/17

Objectives and Activities

Charitable purposes

To provide promote and develop track and field activities, road running, cross country and related activities. In doing so the Club supports participation in sport and contributes to the wellbeing of the Community

Activities

The Club provides athletic coaching and competition to members of the community from age 9 upwards, based at the Ayrshire Athletics Arena, Kilmarnock. The Club primarily operates on 4 nights a week with ancillary training groups taking place at other times throughout the week.

The Club also support a Disability and Race Runner (disability bikes) section.

Club membership has remained relatively stable in the last year at 508 comprising - Junior 246, Senior (incl Veterans & U20) 110, Family 35(106members) and Disability 13. A waiting list of Junior members has operated throughout the year as the Club manages capacity within the available coaching structure.

The Club organises a number of events open to the wider community to participate in including a 10k Road Race and a Cross Country event.

The Club's activities are made possible by the commitment and enthusiasm of a number of volunteers who deliver coaching and support the administration and organisation of the Club and events. Coaches are supported by the Club in their attendance and achievement of appropriate coaching qualifications.

In addition the Club, along with financial support from SportsScotland, East Ayrshire Leisure and the East Ayrshire Athletics Partnership employ a part time Business Development Officer.

The Ayrshire Athletics Arena and its staff provide an excellent facility from which the Club operate

Achievements & Performance

2016 saw the Club achieve success on a number of fronts. In terms of events, the Club organised Roon the Toon 10k, Kilmarnock Open XC and the Ruby Young Charity Run. Combined, these events attracted over 1,500 entrants.

The Club also hosted a number of track and field events throughout the year.

At an individual level, success and excellent performances have been achieved in all aspects of the sport.

On the track we have individual national champions and medalists in Junior and Master age categories, and Commonwealth Youth Games qualifying times achieved. The Club achieved sprint relay success. In Cross Country the Club were again in the Ayrshire champions and members have represented West District and gone on to national selection.

In field events the Juniors have continued their success of recent years with Scottish Schools champions and medalists in pole vault and javelin disciplines.

In Road races the Club were well represented at many events across the Country with victories in half and full marathon.

Financial review

The Club's main sources of funding are annual membership fees and track attendance fees.

Membership income has increased in the last year due to a small increase in fee levels last year along with improved collection following our switch to the Subs Online membership database in 2016.

Attendance Fee income is higher following an increase on the attendance fee in 2016.

The success of Roon the Toon, the first Kilmarnock Harriers organised 10k in Kilmarnock in over 5 years, attracting over 1,000 entrants together with the financial sponsorship of a number of local business reflected in the 2016 event generating a surplus of over £12k. These funds will primarily be used to support the future growth and success of the event and, as required the development of Kilmarnock Harriers.

Management

The activities, strategic development and finances of the Club are overseen by a Board of trustees who meet periodically to consider the Club development plan, financial position and any material matters arising from the administration committee.

A management committee meet monthly to consider the day to day activities of the Club including membership, capacity, events, competition, member welfare and general administration issues.

Reserves policy

The Trustees' policy is to retain approximately 6 months worth of core running costs – facility lets, Club Together Fees, race entry fees and our Scottish Athletics annual affiliation - in order to meet commitments and to cover any unexpected expenditure. This expenditure stands at around £14,000

Unrestricted Reserves are in excess of this at £28k. The Trustees believe that this is an acceptable range but will continue to monitor the position.

Plans for future period

The trustees intend to continue to pursue the growth and development of the Club on a managed and controlled basis.

To support the existing coaching structure and look to enlarge it to accommodate the continuing demand for membership we are looking to recruit a further paid position – Coaching Pathways Officer.

We will continue to work constructively with Scottish Athletics, developing the structure and governance of the Club.

Building on the successes of this year the Club look for increased event participation and further success on 2017.


Income & Expenditure Account - Year ended 28/2/17

	Income	Expenditure	Net 2017	Net 2016
	£	£	£	£
Annual Subscriptions	17,349	17,349	17,349	14,781
Attendance income	23,665		23,665	19,858
Grants / Donations	1,600		1,600	1,583
Let costs		14,858	(14,858)	(13,482)
Event Expenses – Transport	1,425	3,025	(1,600)	(2,196)
Event Expenses – Race entry	415	3,228	(2,813)	(2,547)
Club Together Fees		4,000	(4,000)	(3,000)
SAF annual levy		2,849	(2,849)	(2,451)
League fees & subscriptions		350	(350)	(195)
Sports Equipment		3,505	(3,505)	(865)
Club kit	3,272	3,320	(48)	(608)
Coaches & Volunteer kit		548	(548)	(534)
Coaching courses		1,108	(1,108)	(2,510)
Kilmarnock Cross Country	1,129	3,242	(2,113)	506
Harriers supported events	2,542	1,506	1,036	(213)
Ruby Young Run	5	2,186	-	-
Race / Event materials	6	254	(254)	(961)
Annual Awards event	1,554	1,245	309	1,001
Annual Awards trophies		1,248	(1,248)	(1,652)
Social events (incl SA Awards)		1,315	(1,315)	(1,267)
Stationery, forms, postage		274	(274)	(1,818)
IT Costs		686	(686)	(687)
Miscellaneous	7	367	916	(549)
Surplus of Income over Expenditure (Net Addition to General Reserves)			5,841	2,743
Totals	55,504	49,663		
Designated Reserves Income & Expenditure				
	Income	Expenditure	Net 2017	Net 2016
	£	£	£	£
Club Together Grant	4,000	1,000	3,000	-
Others	200	-	200	-
Room the Toon Event	29,524	26,151	3,373	20,334
Net Addition to Designated Reserves			6,573	20,334

Note

Balance Sheet as at 28/2/17

Assets	£	2017	2016
Bank – Current Account	1,432	6,591	6,591
Bank – Deposit Account	30,200	15,000	15,000
Bank – Roon the Toon (Note 9)	23,707	55,339	20,334
Liabilities			
Nil			
NET ASSETS		<u>55,339</u>	<u>41,925</u>
Reserves			
<i>General Reserve</i>			
Balance as at 1/3/16	21,591	18,848	18,848
Surplus of Income over Expenditure 2016/17	5,841	2,743	2,743
Grant Release (Note 8)	1,000		
<i>Designated Reserves</i>			
Balance as at 1/3/16	20,334	20,334	20,334
Additions 2016/17 (Note 8)	6,573	26,907	
RESERVES TOTAL		<u>55,339</u>	<u>41,925</u>

Prepared by  Alasdair Murray (Treasurer) 18 March 2017

Notes to Accounts

Note 1

Grants & Donations

£500	Clydesdale Bank Volunteer
£500	Grant
£500	Arnold Clark
£550	Other Donations
£50	EASC – Club Award

£1,600

Note 2

Event Expenses – Race Entry

£72	National Cross Country (2016)
£944	Ayrshire Open Graded (3 meets)
£75	Superteams 2016
£100	National Relays 2016
£213	West Cross Country Relays
£160	Ayrshire Cross Country
£247	National Cross Country Relays
£45	National 4k
£750	Indoor League
£257	West Cross Country
£100	Superteams 2017
£195	National Cross Country (2017)
£70	National Relays 2017

£415

Note 3

Kilmarnock Cross Country

Entry Fees

£1,200	Advertising
£707	Prize money
£600	Trophies
£372	EAC let & Site Clearance Costs
£133	Race Stationery
£120	St Andrews First Aid
£110	Volunteer Catering & Donation

£1,129

£1,129

£3,242

(£2,113)

£2,813

£1,600

Harriers Supported Events		Note 4	
Primary School Cross Country	£210	£200	
Entry Fees			
EASC Grant			
Stationery	£199		
Medals	£234		
	£410	£433	(£23)
<u>Ayrshire Cross Country</u>	£512		
Entry Fees			
St Andrews First Aid	£156		
EAC Lets	£117		
Volunteer Expenses	£8		
	£512	£281	
<u>Ayrshire Open Graded</u>	£1,620		
Entry Fees			
EAC Lets	£372		
Stationery	£174		
Volunteer Expenses	£136		
Medals	£110		
	£1,620	£792	£828
TOTAL	£2,542	£1,506	£1,036
Note 5			
Ruby Young Run			
Entry Fees	£1,502		
Raffle Income	£184		
Event Sponsorship –	£500		
Worksmart			
Entrant Mementoes	£371		
Stationery	£129		
Donation to Ayrshire Cancer	£1,686		
Support			
	£2,186	£2,186	-

Annual Awards Event				
Note 6				
	Ticket sales	£1,354		
	Raffle	£200		
	Hall Hire		£100	
	Buffet		£960	
	DJ		£150	
	Stationery		£35	
		£1,554	£1,245	£309
Note 7				
Miscellaneous Income / Expenses				
	Roon the Toon	£200		
	Other	£145		
	Bank Interest	£22		
	Donations		£250	
	Catering Flasks		£187	
	West District XC Vol Expenses		£185	
	Repairs and fittings		£215	
	Other		£79	
		£367	£916	(£549)
Note 8				
Designated Reserves				
	a. East Ayrshire Athletics Partnership- Club Together funding		£4,000	£3,000
	Received 2016/17			
	Utilised in 2016/17		(£1,000)	
	b. Other			£200
	c. Roon the Toon			
	Balance at 28/2/16		£20,334	
	2016/17 Surplus (Note 9)		£3,373	£23,707

Roon the Toon – Income & Expenditure

On a stand alone basis the 2016 Roon the Toon Event generated a surplus of £12,799. As our financial year straddles the income and expenditure of 2 years events the surplus shown in this note is not representative of the financial performance of the event in a single year.

INCOME

Race Entry Fees	£17,290	
Event Sponsor Income	£11,484	
Team Prize Sponsor Income	£750	£29,524

EXPENDITURE

Scottish Athletics Levy	£2,310	
Race Timing	£4,478	
Traffic Management	£4,560	
Prize Money	£1,559	
Medals	£1,896	
Finisher T shirt and shoe bags	£5,734	
Trophies	£280	
First Aid	£336	
Event Filming	£600	
Portaloos Hire	£744	
Donations	£430	
Event promotion, signage & stationery	£2,816	
Volunteer Catering	£200	
Other	£208	£26,151

NET INCOME

£3,373

Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Nature and purpose of funds

Unrestricted funds (General Reserves) are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain several Bank accounts for the day-to-day running of the club. A separate Bank account is maintained for the financial administration of the annual "Roon the Toon" event

Restricted funds (Designated Reserves) may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the Club received grants / donations of £4,000 towards the future remuneration costs of the Club Business Development Officer. £1,000 of this sum has been allocated to the cost in this financial year.

