**Kilmarnock Harrier & Athletic Club**

**(a Scottish Charitable Incorporated Organisation (SCIO))**

**Scottish Charity No – SC046169**

**Annual Report and Financial Statements**

**For the period 1 March 2017 to 28 February 2018**

**Trustees’ Annual Report**

**For the period ended 28 February 2018**

The trustees have pleasure in presenting their report together with the financial statements for the period 1 March 2017 to 28 February 2018.

**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
* Susan Ballantyne

**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. 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 period ended 28 February 2018 which are set out on pages 6 to 10.

**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

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: …………………………………………Fiona Docherty

Relevant Professional qualification/professional body:

Address: c/o Ayrshire Athletics Arena, Queens Drive, Kilmarnock.

Date:

**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.

Following the introduction of the monthly membership fee structure in 2017 we now have more visibility over active membership numbers at all times rather than single point annual payment. At end of February 2018 membership totalled 410 comprising - Junior 194, Senior (incl Veterans &U20) 115, Family 25 (75 members), Associate 15 and Disability 11. 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 continued to employ a part time Business Development Officer. In 2017 the Club also appointed part time Athletic Pathways Development Officer to support and strengthen the coaching structure and capabilities in the Club.

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

**Achievements & Performance**

2017 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.

For the Junior section the track and field season has be nothing short of excellent. There were no fewer than 8 Gold Medals at a National level covering various age groups. This covered 100m, 200m, 300m and Pole vault. Added to that there were also silver and bronze medals to as well as a clutch of West District Medals.

One highlight in the year was Fraser Angus Competing in the Commonwealth Youth Games in the Bahamas where he reached the final of the 200m and placed 7th. In addition to that achievement he also was selected to compete for Scotland at a senior level on no fewer than three occasions and he also competed in the Celtic Games in Dublin and placed first.

It is pleasing to see the number of Kilmarnock Harrier’s junior athletes competing at various events and supporting the club in the league meetings the club compete in i.e. Youth Development League, Central and South Scotland Athletics League and the Indoor League. It is fantastic that the club are now competing in these leagues and testament to the volunteers who do all the hard work and planning to make it happen.

Seniors continued to be well represented at many events across the Country throughout the year on Roads, Cross Country, Hills and Track & Field, with success achieved at various levels.

**Financial review**

The Club’s main sources of funding is annual membership fees.

Membership income has increased in the last year following the restructuring of our fee structure in 2017 to an annual / monthly membership fee basis and the removal of attendance fees. This introduced a greater certainty and regular income stream for the Club.

In its second year ”Roon the Toon”, the Kilmarnock Harriers organised 10k road race, was a success again attracting over 1,000 entrants. This level of participation together with the financial sponsorship of a number of local businesses reflected in the 2017 event generating a surplus of over £11k. 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 £17,000

Unrestricted Reserves are in excess of this at £32k. 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 building on our recent successes.

The recently appointed Athletic Pathways Development Officer will look to support and develop the capabilities of our coaches and look to expand the pool of coaches. This additional resource will also free up some capacity to others in the Club to look at development opportunities including reducing the membership waiting list, building schools partnerships and other connections in the community.

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

**Income & Expenditure Account – Period 1/3/17 to 28/2/18**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Income | Expenditure | Net 2018 |  |  |
|  | Note | £ | £ | £ |  |  |
|  |  |  |  |  |  |  |
| **General Income & Expenditure** |  |  |  |  |
| Membership fees |  | 43,410 |  | 43,410 |  |  |
| Grants / Donations | 1 | 7,500 |  | 7,500 |  |  |
| Let costs |  |  | 16,848 | (16,848) |  |  |
| Event Expenses – Transport |  | 1,820 | 2,140 | (320) |  |  |
| Event Expenses – Race entry | 2 | 569 | 3,752 | (3,183) |  |  |
| Club Together Fees |  |  | 14,000 | (14,000) |  |  |
| SAF annual levy |  |  | 2,757 | (2,757) |  |  |
| League fees & subscriptions |  |  | 530 | (530) |  |  |
| Sports Equipment |  |  | 2,750 | (2,750) |  |  |
| Club Kit |  | 3,205 | 2,884 | 321 |  |  |
| Coaches & Volunteer Kit |  |  | 639 | (639) |  |  |
| Coaching courses |  |  | 3,165 | (3,165) |  |  |
| Kilmarnock Cross Country | 3 | 3,188 | 1,566 | 1,622 |  |  |
| Harriers supported events | 4 | 1,640 | 1,348 | 292 |  |  |
| Ruby Young Run | 5 | 1,739 | 1,782 | (43) |  |  |
| Race / Event materials |  |  | 623 | (623) |  |  |
| Annual Awards event |  |  | 30 | (30) |  |  |
| Annual Awards trophies |  |  | 1,378 | (1,378) |  |  |
| Social events |  |  | 1,267 | (1,267) |  |  |
| Volunteer recognition – SA Awards event |  |  | 760 | (760) |  |  |
| Stationery, forms, postage  |  |  | 212 | (212) |  |  |
| IT Costs |  |  | 700 | (700) |  |  |
| Volunteer Expenses |  |  | 444 | (444) |  |  |
| Miscellaneous | 6 | 6 | 1,009 | (1,003) |  |  |
|  |  |  |  |  |  |  |

**Designated Reserves Income & Expenditure**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Club Together Grant | 7 |  | 1,000 | (1,000) |  |  |
| Others | 7 | 1,800 |  | 1,800 |  |  |
| Roon the Toon Event | 8 | 32,823 | 23,423 | 9,400 |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Total Income & Expenditure** |  | **97,700** | **85,007** | **12,693** |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**Balance Sheet as at 28/2/18**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Assets** | £ | 2018 |  | £ | 2017 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Bank – Current Account |  | 1,925 |  |  | 1,432 |  |  |  |  |  |
| Bank – Deposit Account |  | 34,000 |  |  | 30,200 |  |  |  |  |  |
| Bank – Roon the Toon (Note 8) |  | 33,107 |  |  | 23,707 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| **Liabilities** |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Nil |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| NET ASSETS |  | 69,032 |  |  | 55,339 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| **Reserves** |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Balance as at 1/3/17 |  | 55,339 |  |  |  |  |  |  |  |  |
| Surplus of Income over Expenditure 2016/17 |  | 12,693 |  |  |  |  |  |  |  |  |
| Grant Release (Note 7) |  | 1,000 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| RESERVES TOTAL |  | 69,032 |  |  | 55,339 |  |  |  |  |  |

(Reserves include £37,107 of designated reserves – See Note 7)

Prepared by …………………………………. Alasdair Murray (Treasurer)

Notes to Accounts

Note 1

|  |
| --- |
| **Grants & Donations** |
|  |
| Clydesdale Bank Volunteer Grant | £500 |  |  |
| Donations  | £7,000 |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  | £7,500 |  | £7,500 |

Note 2

|  |
| --- |
| **Event Expenses – Race Entry** |
|  |
| Various | £569 |  |  |
|  |  |  |  |
| Ayrshire Open Graded (3 meets) |  | £731 |  |
| Junior Road Relays |  | £80 |  |
| National 6 Stage RR |  | £92 |  |
| Superteams |  | £120 |  |
| National Cross Country Relays |  | £300 |  |
| West Cross Country Relays |  | £259 |  |
| Ayrshire Cross Country Relays |  | £216 |  |
| Kilmarnock Cross Country |  | £283 |  |
| National 4k  |  | £70 |  |
| Indoor League |  | £900 |  |
| West Cross Country |  | £334 |  |
| Ayrshire Cross Country |  | £120 |  |
| National Cross Country |  | £191 |  |
| Masters Cross Country |  | £56 |  |
|  |  |  |  |
|  | £569 | £3,752 | (£3,183) |

Note 3

|  |
| --- |
| **Kilmarnock Cross Country** |
|  |
| Entry Fees | £1,188 |  |  |
| Sponsorship (2017 event) | £2,000 |  |  |
|  |  |  |  |
| Prize money |  | £230 |  |
| Trophies |  | £600 |  |
| EAC Let & Site Clearance Costs |  | £516 |  |
| SAF Levy |  | £50 |  |
| St Andrews First Aid |  | £120 |  |
| Volunteer Catering & Donation |  | £50 |  |
|  |  |  |  |
|  | £3,188 | £1,566 | £1,622 |

Note 4

|  |
| --- |
| **Harriers Supported Events** |
|  |  |  |  |
| Primary School Cross Country |  |  |  |
| Entry Fees | £230 |  |  |
|  |  |  |  |
| Medals |  | £282 |  |
|  |  |  |  |
|  | £230 | £282 | (£52) |
|  |  |  |  |
|  |  |  |  |
| Ayrshire Open Graded Events |  |  |  |
| Entry Fees | £1,410 |  |  |
|  |  |  |  |
| EAC Lets |  | £857 |  |
| Volunteer Expenses |  | £209 |  |
|  |  |  |  |
|  | £1,410 | £1,066 | £344 |
|  |  |  |  |
| **TOTAL** | **£1,640** | **£1,348** | **£292** |

Note 5

|  |
| --- |
| **Ruby Young Run** |
|  |  |  |  |
| Entry Fees | £1,489 |  |  |
| Event Sponsorship – Worksmart | £250 |  |  |
|  |  |  |  |
| Entrant handouts |  | £209 |  |
| St Andrews First Aid |  | £84 |  |
| Donation to Ayrshire Cancer Support |  | £1,489 |  |
|  |  |  |  |
|  | £1,739 | £1,782 | (£43) |

Note 6

|  |
| --- |
| **Miscellaneous Income / Expenses** |
|  |  |  |  |
| Bank Interest | £6 |  |  |
|  |  |  |  |
| Donations -Athlete |  | £500 |  |
| Donation - Coach |  | £150 |  |
| Engraving |  | £67 |  |
| West District XC Vol Expenses |  | £155 |  |
| Other |  | £137 |  |
|  |  |  |  |
|  | £6 | £1,009 | (£1,003) |

Note 7

**Designated Reserves**

|  |  |
| --- | --- |
| a. East Ayrshire Athletics Partnership- Club Together funding |  |
| Balance Cfwd |  | £3,000 |  |
| Utilised in 2017/18 |  | (£1,000) | £2,000 |
|  |  |  |  |
| b. Other |  |  |  |
| Balance Cfwd |  | £200 |  |
| Addition |  | £1,800 | £2,000 |
|  |  |  |  |
| c. Roon the Toon  |  |  |
| Balance Cfwd | £23,707 |  |
| 2017/18 Surplus (Note 8) | £9,400 | £33,107 |
|  |  |  |

Note 8

**Roon the Toon – Income & Expenditure**

On a stand alone basis the 2017 Roon the Toon Event generated a surplus of £11,557. 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 |  | £20,473 |  |
| Event Sponsor Income |  | £12,350 | £32,823 |
|  |  |  |  |
|  |  |  |  |
| EXPENDITURE |  |  |  |
|  |  |  |  |
| Scottish Athletics Levy |  | £2,614 |  |
| Race Timing |  | £4,673 |  |
| Traffic Management |  | £6,584 |  |
| Prize Money |  | £2,375 |  |
| Medals  |  | £2,768 |  |
| Portaloo Hire |  | £576 |  |
| Donations |  | £1,150 |  |
| Event promotion, signage & stationery |  | £2,323 |  |
| Other |  | £360 | £23,423 |
|  |  |  |  |
|  |  |  |  |
|  | **NET INCOME** |  | **£9,400** |

 **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.