

**Kilmarnock Harrier & Athletic Club**  
**(a Scottish Charitable Incorporated Organisation (SCIO))**  
**Scottish Charity No – SC046169**

**Annual Report and Financial Statements**  
**For the period 1 March 2018 to 28 February 2019**

## **Trustees' Annual Report**

### **For the period ended 28 February 2019**

The trustees have pleasure in presenting their report together with the financial statements for the period 1 March 2018 to 28 February 2019.

### **Reference and Administrative Information**

#### **Charity name**

Kilmarnock Harrier & Athletic Club

#### **Charity no**

SC046169

#### **Address**

Ayrshire Athletics Arena, Queens Drive, Kilmarnock KA1 3XF

#### **Current Trustees**

- Kate Todd - Chair
- Alasdair Murray - Treasurer
- Alan McMahon
- Cliff Walker
- Colin Glencorse
- Graham Short
- Edward Tonner
- John Gebbie
- Jane Holt

### **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 2019 which are set out on pages 7 to 12.

### **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: .....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.

The Club operates an online membership database hosted by LoveAdmin which also supports the collection of membership fees on a monthly or annual basis. This gives the Club visibility over active membership numbers at all times rather than single point annual payment. At end of February 2019 membership totalled 393 (410) comprising - Junior 182 (194), Senior (incl Veterans &U20) 117 (115), Family 21 (25) {67 (75) members}, Associate 17 (15) and Disability 9 (11). A waiting list of over 100 Junior members has operated throughout the year as the Club manages capacity within the available coaching structure. Through the year we have invested in the education and training of the coaching base and structure with a view to (a) strengthening the delivery of coaching to existing and prospective members, and (b) increasing the capability to reduce the waiting list.

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. In addition we have supported the provision of several other events in the community including the Ruby Young Run which raised almost £1,900 for Ayrshire Cancer Support, the Killieween Running festival, three Cross Country events and several track & field events on behalf of both Ayrshire Harriers and Scottish Athletics.

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, on a part time basis, a Business Development Officer and an Athletic Pathways Development Officer. These roles support the activities and development of the Club 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**

2018 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.

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. In Cross Country the Senior Mens team retained the Ayrshire Relays title for the 7<sup>th</sup> time in 8 years.

Richard Mair performed consistently throughout the year in Road and cross country events, regularly featuring in the medals and representing West District in the Inter District Cross Country. David McLure made a real breakthrough in endurance running, winning the prestigious West Highland Way Race and representing Scotland on several occasions.

### **Financial review**

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

In line with the relatively stable membership numbers, membership income was little changed. The restructuring of our fee structure in 2017 to an annual / monthly membership fee basis introduced a greater certainty and regular income stream for the Club, and is monitored on a monthly basis.

An operating deficit of £4k has been incurred for the year, following a surplus of £3k in 2018. Whilst a number of factors contributed to this the main contributors were increased AAA let costs and the cost of clothing for volunteers and coaches. Whilst the latter is an exceptional cost in the year we will require to renew periodically and provide new coaches and volunteers with clothing as they join the Club. We expect this to be a recurring expense albeit at a lower annual level.

The Trustees will be considering measures to avoid an operating deficit in future years.

In its third 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 2018 event generating a surplus of over £4k. 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 £22,000

Unrestricted Reserves are in excess of this at £30k. 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 Athletic Pathways Development Officer will continue 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 1/3/18 to 28/2/19

	Note	Income £	Expenditure £	Net 2019 £
<b>General Income &amp; Expenditure</b>				
Membership fees		42,908		42,908
Grants / Donations		6,650		6,650
Let costs			18,790	(18,790)
Event Expenses – Transport		1,124	3,020	(1,896)
Event Expenses – Race entry	1	990	4,453	(3,463)
Club Together Fees			14,000	(14,000)
SAF annual levy			2,701	(2,701)
League fees & subscriptions			695	(695)
Sports Equipment			918	(918)
Club Kit		2,667	2,583	84
Coaches & Volunteer Kit			4,414	(4,414)
Coaching courses			1,855	(1,855)
Kilmarnock Cross Country	2	1,557	1,549	8
Harriers supported events	3	1,882	1,600	282
Open Graded Events	4	2,864	1,103	1761
Ruby Young Run	5	1,889	1,889	0
Race / Event materials			913	(913)
Annual Awards event		1,475	1,667	(192)
Annual Awards trophies			1,946	(1,946)
Social events			762	(762)
Volunteer recognition – SA Awards event			800	(800)
Stationery, forms, postage			185	(185)
IT Costs			900	(900)
Volunteer Expenses			599	(599)
Miscellaneous	6	764	1,403	(639)
<i>Sub Total – from normal activities</i>		<i>64,770</i>	<i>68,745</i>	<i>(3,975)</i>
<b><u>Designated Reserves Income &amp; Expenditure</u></b>				
Club Together Grant	7		2,000	(2,000)
Roon the Toon Event	8	33,154	28,690	4,464
<b>Total Income &amp; Expenditure</b>		<b>97,924</b>	<b>99,435</b>	<b>(1,511)</b>

## Balance Sheet as at 28/2/19

<b><u>Assets</u></b>	£	2019	£	2018
Bank – Current Account		950		1,925
Bank – Deposit Account		31,000		34,000
Bank – Roon the Toon (Note 8)		37,571		33,107
<b><u>Liabilities</u></b>				
Nil				
NET ASSETS		<u>69,521</u>		<u>69,032</u>
<b><u>Reserves</u></b>				
Balance as at 1/3/18		69,032		
Deficit of Income over Expenditure 2018/19		(1,511)		
Grant Release (Note 7)		2,000		
RESERVES TOTAL		<u>69,521</u>		<u>69,032</u>

(Reserves include £39,571 of designated reserves – See Note 7)

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



## Notes to Accounts

### Note 1

#### **Event Expenses – Race Entry**

Various	£990		
Ayrshire Open Graded (3 meets)		£1,190	
Young Athlete Road Relay		£72	
National 6 Stage RR		£66	
Superteams		£120	
National Cross Country Relays		£250	
West Cross Country Relays		£281	
Ayrshire Cross Country Relays		£169	
Kilmarnock Cross Country		£145	
National 4k		£128	
Indoor League		£1,080	
West Cross Country		£332	
Ayrshire Cross Country		£187	
National Cross Country		£248	
Masters Cross Country		£145	
Others		£40	
	£990	£4,453	(£3,463)

### Note 2

#### **Kilmarnock Cross Country**

Entry Fees	£1,057		
Sponsorship – BKM Plumbing	£500		
Prize money & Spot prizes		£253	
Trophies		£493	
EAC Let		£485	
SAF Levy		£30	
First Aid		£163	
Volunteer Catering		£80	
Event Stationery		£45	
	£1,557	£1,549	£8



Note 5

**Ruby Young Run**

Entry Fees	£1,639		
Event Sponsorship – Worksmart	£250		
Medals & Prizes		£340	
Scottish Athletics Levy		£50	
Donation to Ayrshire Cancer Support		£1,499	
	£1,889	£1,889	£-

Note 6

**Miscellaneous Income / Expenses**

Scottish Athletics – Masters Host	£300		
Scottish Athletics – West XC Host	£300		
Catering income	£118		
Bank Interest	£46		
Member Recognition		£553	
Ayrshire Harriers – Photo Finish		£300	
West District XC Vol Expenses		£200	
Other		£350	
	£764	£1,403	(£639)

Note 7

**Designated Reserves**

a. East Ayrshire Athletics Partnership- Club Together funding			
Balance Cfwd		£2,000	
Utilised in 2018/19		<u>(£2,000)</u>	£-
b. Other			
Balance Cfwd		£2,000	
Addition		£-	£2,000
c. Roon the Toon			
Balance Cfwd		£33,107	
2018/19 Surplus (Note 8)		<u>£4,464</u>	£37,571

## Note 8

### Roon the Toon – Income & Expenditure

On a stand-alone basis the 2018 Roon the Toon Event generated a surplus of £4,852. 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	£21,604	
Event Sponsor Income	<u>£11,550</u>	£33,154

#### EXPENDITURE

Scottish Athletics Levy	£2,432	
Race Timing	£5,066	
Traffic Management	£6,197	
Event T Shirts	£3,000	
Prize Money	£2,950	
Medals	£2,162	
Portaloos Hire	£480	
Donations	£1,550	
Event promotion, signage & stationery	£2,300	
First Aid	£600	
Killieween Event Medals	£1,586	
Other	<u>£367</u>	£28,690

**NET INCOME** **£4,464**

#### **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.