**Kilmarnock Harrier & Athletic Club**

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

**Scottish Charity No – SC046169**

**Annual Report and Financial Statements**

**For the period 1 March 2020 to 28 February 2021**

**Trustees’ Annual Report**

**For the period ended 28 February 2021**

The trustees have pleasure in presenting their report together with the financial statements for the period 1 March 2020 to 28 February 2021.

**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
* Amanda Bryden
* Alasdair Murray - Treasurer
* Alan McMahon
* Graham Short
* Edward Tonner
* John Gebbie
* Jane Holt
* Douglas Dickson

**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. 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 2021 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 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.

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 2021 membership was significantly lower at 346 (406) comprising - Junior 175, Senior (incl Veterans &U20) 148, Associate 17 and Disability 6. The majority of this reduction is in Junior membership where turnover is normally high and has been further influenced by Covid with reduced Club activity through the year. There has been limited opportunity to bring in new members to the Club and a waiting list of 60 will assist in restoring membership to previous levels.

Club activities were significantly curtailed through the year as a result of restrictions imposed due to the Coronavirus lockdown. The club was active for around 5 months of the year. Events the Club normally participates in or host were not held. Roon the Toon was postponed to June 2021 with entrants given the opportunity to carry forward their entry or obtain a refund.

The Trustees met through the year to determine how and when the Club would operate in the period when restrictions were lifted in line with the guidelines, and supported by the Athletics Pathway Developments Officer who took on the role of Coronavirus Co-ordinator.

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 SportScotland, 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

**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.

Despite the reduced activity an operating surplus of £6k has been incurred for the year, similar to 2019. Whilst a number of factors contributed to this turnaround, the main contributors were:

Monthly membership fees were only applied in the months in which the Club operated. Charges for the AAA were also levied only in the active months.

The absence of events, where the club subsidises or meets entry / transport costs. An expense of £5.5k in 2019.

Despite the Club being closed in January 2021, notice of this closure was too late to prevent membership fees being collected for the month (£3.6k). When the club recommences the first month will not be charged to reflect this.

The Club has commenced submitting claims for Gift Aid on membership fees to HMRC. We are entitled to back date and so fare claimed for 2016/17. Claims for subsequent years will be progressed.

**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 £40k. 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.

We continue to support and develop the capabilities of our coaches and look to expand the pool of coaches. In doing so this assists our objective of managing the membership waiting list, building schools partnerships and other connections in the community.

A number of members are training for Jog Leader qualification which will assist in developing and retaining new senior members to the Club. A Young Athlete development program has also commenced to develop the coaching and leadership skills of junior members.

Since the end of the financial year lockdown restrictions for organised sport have been relaxed and the Club returned to activity. Provided this return is sustained we will look to bring in members from the waiting list and look to attract new members.

**Income & Expenditure Account – Period 1/3/20 to 28/2/21**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Income | Expenditure | Net 2021 |  |  |
|  | Note | £ | £ | £ |  |  |
|  |  |  |  |  |  |  |
| **General Income & Expenditure** |  |  |  |  |
| Membership fees |  | 24,518 |  | 24,518 |  |  |
| Gift Aid |  | 1,169 |  | 1,169 |  |  |
| Grants / Donations |  | 6,600 |  | 6,600 |  |  |
| Let costs |  |  | 6,304 | (6,304) |  |  |
| Event Expenses – Race entry |  | 100 | 58 | 42 |  |  |
| Club Together Fees |  |  | 14,000 | (14,000) |  |  |
| SAF annual levy |  |  | 2,485 | (2,485) |  |  |
| League fees & subscriptions |  |  | 40 | (40) |  |  |
| Club Kit |  | 54 |  | 54 |  |  |
| Coaching courses |  |  | 1,160 | (1,160) |  |  |
| Kilmarnock Cross Country |  |  | 40 | (40) |  |  |
| Race / Event materials |  |  | 225 | (225) |  |  |
| Annual Awards event |  | 700 |  | 700 |  |  |
| Annual Awards trophies |  |  | 475 | (475) |  |  |
| Social events |  |  | 613 | (613) |  |  |
| Membership collection fees |  |  | 597 | (597) |  |  |
| IT Costs |  |  | 289 | (289) |  |  |
| Volunteer Expenses |  |  | 120 | (120) |  |  |
| Miscellaneous | 1 | 145 | 875 | (730) |  |  |
|  |  |  |  |  |  |  |
| *Sub Total – Surplus from normal activities* |  | *33,286* | *27,281* | *6,005* |  |  |
|  |  |  |  |  |  |  |

**Designated Reserves Income & Expenditure**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Roon the Toon Event | 3 | 8,424 | 2,202 | 6,222 |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Total Income & Expenditure** |  | **41,710** | **29,483** | **12,227** |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**Balance Sheet as at 28/2/21**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Assets** | £ | 2021 |  | £ | 2020 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Bank – Current Account |  | 13,052 |  |  | 10,724 |
| Bank – Deposit Account |  | 31,091 |  |  | 31,062 |
| Bank – Roon the Toon (Note 3) |  | 48,300 |  |  | 42,078 |
|  |  |  |  |  |  |
| **Liabilities** |  |  |  |  |  |
|  |  |  |  |  |  |
| Creditors |  |  |  |  | 3,648 |
|  |  |  |  |  |  |
| NET ASSETS |  | 92,443 |  |  | 80,216 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **Reserves** |  |  |  |  |  |
|  |  |  |  |  |  |
| Balance as at 1/3/20 |  | 80,216 |  |  |  |
| Surplus of Income over Expenditure 2020/21 |  | 12,227 |  |  |  |
|  |  |  |  |  |  |
| RESERVES TOTAL |  | 92,443 |  |  | 80,216 |

(Reserves include £50,300 of designated reserves – See Note 2)

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

Notes to Accounts

Note 1

|  |
| --- |
| **Miscellaneous Income / Expenses** |
|  |  |  |  |
| Other | 116 |  |  |
| Interest | 29 |  |  |
|  |  |  |  |
| PPE  |  | 316 |  |
| BDO – Gift Aid advice |  | 360 |  |
| Other |  | 199 |  |
|  |  |  |  |
|  | 145 | 875 | (730) |

Note 2

**Designated Reserves**

|  |  |  |  |
| --- | --- | --- | --- |
| a. Other |  |  |  |
| Balance Cfwd |  | 2,000 |  |
| Addition |  | - | 2,000 |
|  |  |  |  |
| b. Roon the Toon  |  |  |
| Balance Cfwd | 42,078 |  |
| 2020/21 Surplus (Note 3) | 6,222 | 48,300 |
|  |  |  |

Note 3

**Roon the Toon – Income & Expenditure**

The 2020 Roon the Toon event was scheduled for June 2020 and opened for entries in January 2020, prior to Coronavirus lockdown. Entries for the 2020 event were received prior to its postponement, and have been carried forward to the 2021 event. The 2021 event is scheduled for 6 June 2021. Entry is open and entries have been received. In the absence of an event in the 2020/21 financial year there was minimal outlays, other than promotion of the events.

|  |  |  |  |
| --- | --- | --- | --- |
| INCOME |  |  |  |
|  |  |  |  |
| Race Entry Fees |  | 5,424 |  |
| Event Sponsor Income |  | 3,000 | 8,424 |
|  |  |  |  |
|  |  |  |  |
| EXPENDITURE |  |  |  |
|  |  |  |  |
| Donations |  | 507 |  |
| Event promotion |  | 1,695 | 2,202 |
|  |  |  |  |
|  |  |  |  |
|  | **NET INCOME** |  | **£6,222** |

 **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.