

Company Registration No. SC284546 (Scotland)

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

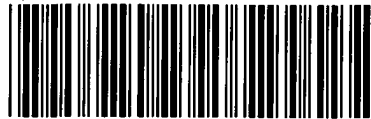
(a company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 SEPTEMBER 2017

Scottish Charity No. : SC036623

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AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

COMPANY INFORMATION

Directors Listed on Directors' Report

Secretary Stephen McCarron

Company number SC284546

Charity number SC036623

Registered office The Boswell Centre
18 Well Road
Auchinleck
KA18 2LA

Independent Examiner Ken McCracken B.Acc, C.A.
JRD LLP
11 Portland Road
Kilmarnock
KA1 2BT

Business address The Boswell Centre
18 Well Road
Auchinleck
KA18 2LA

Bankers Bank of Scotland
43/45 Townhead Street
Cumnock
KA18 1LF

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

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AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

DIRECTORS' REPORT FOR THE YEAR ENDED 28 SEPTEMBER 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 September 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Legal and Administrative Information

Company Information

The Scottish Charity reference, company contact information and other administrative details are shown on the foregoing company information schedule.

Board of Directors

The following directors served throughout the year unless otherwise noted:

Neil McGhee
John Megson
Evelyn Robertson
Robert McCallum
Thomas Gibson
Christine Walker
Lyn Brady

There have been no changes in directors since the year-end date. However, Lyn Brady and John Megson previously resigned as Trustees and their formal removal as directors is currently being updated at Companies House.

Independent Examiner

Ken McCracken B.Acc, C.A of JRD LLP stands for reappointment as Independent Examiner at the forthcoming AGM.

Structure, Governance and Management

Constitution

The company is a registered Scottish charity. A copy of the company's Memorandum and Articles of Association, which deal with the appointment and termination of directors, restrictions imposed on the company and powers of investment, among other matters, is available from the directors at the registered office.

Recruitment and Appointment of Trustees

Directors, who are considered to be the only trustees of the charity, are appointed in accordance with the company's constitution.

Related Parties

There were no transactions during the period between the charity and a related party of any trustee. This is with the exception of one director being an elected member of the local authority which is a funder of the charity.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

DIRECTORS' REPORT FOR THE YEAR ENDED 28 SEPTEMBER 2017

Organisational Structure

The Directors are responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Directors are Trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

There are currently 5 full-time and 9 part-time members of staff, to fulfil the day-to-day responsibilities on behalf of the Directors, with a view to recruiting further staff as required.

The charity operates a hierarchical management structure in line with Board policy requirements. The key management personnel during the year were:

Development Manager	Stephen McCarron
Senior Engagement Officer	Paul McKenzie
Centre Manager	Ian Allan
Finance & HR Officer	Shona Fleming

Pay Policy for Senior Staff

The pay of senior staff is reviewed annually by the Board with reference to pay scales for similar organisations within the sector.

Risk Management

The present Board is aware of the need to develop its risk assessment procedures and this is currently being addressed. The Board feels that adequate insurances are in place in respect of the charity's activities. The uncertainty of funding beyond the short-term is a general concern within the voluntary sector. However, the Board has been successful with recent funding negotiations.

Objectives and Activities

Objectives

The company's principal activity is the promotion of community development, health and environmental improvement initiatives in Auchinleck.

Aims

The directors see their role as encouraging the regeneration of Auchinleck, through a range of activities including community gardening and youth engagement projects.

Significant Activities

The annual report offers me an opportunity to inform people just how successful ACDI continues to be. We grow from strength to strength on all fronts, experience, service provision, community support, employment, provision of amenities and entertainment, support into employment and to families affected by unemployment.

Despite the difficulties in accessing funding, we push forward with imaginative programs to improve the lot of people in the area. We are still very proud of the young people we employ and train now reaching over 150 with many going on to further themselves through jobs or training those numbers should increase as we develop our community garden.

We also continue to develop the structure of the group as we grow, we are confident that the recent HMIE report truly reflects our determination to provide a fit for purpose service to our community and its residents.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

DIRECTORS' REPORT FOR THE YEAR ENDED 28 SEPTEMBER 2017

Financial Review

Reserves policy and Going Concern

In terms of unrestricted cash funds (i.e. excluding the net book value of fixed assets as noted below), the charitable company is holding approximately £120,000 which represents between three and six months running costs and is considered to represent a prudent but realistic level of reserves. Within this figure, two new designated funds were established at the balance sheet date – Future Sustainability Fund (£74,925) and Events and Activities Fund (£12,591).

Review of Financial Year

The excess of income over expenditure for the year was £59,054 (2016: £60,524). Total funds carried forward at 28 September 2017 were £275,318 (2016: £216,264) including £126,029 net book value of fixed assets, which has been allocated to a separate designated fund. The notes to the financial statements contain a detailed statement of financial activities that further analyse the restricted and unrestricted funds and sources of related income.

Statement of Directors'/Trustees' Responsibilities

The trustees (who are also directors of Auchinleck Community Development Initiative for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Board on 3 May, 2018 and signed on its behalf by:

Neil McGhee
Director/Chairperson



AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

I report on the accounts of the charity for the year ended 28 September 2017, which are set out on pages 2 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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.

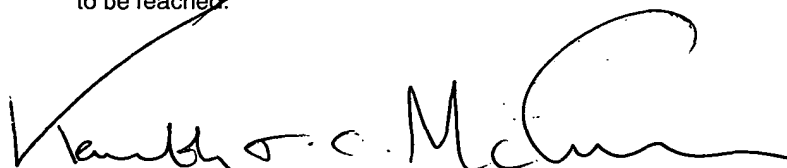
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Ken McCracken B.Acc, C.A

Chartered Accountant (ICAS)

JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

3 May, 2018

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 28 SEPTEMBER 2017**

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2017 £	Total Funds 2016 £
Income					
Donations & legacies	315,792	6,329	19,328	341,449	303,280
Charitable activities	36,724	-	-	36,724	27,243
Investments	-	-	-	-	-
Total Income	352,516	6,329	19,328	378,173	330,523
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	283,170	17,967	17,982	319,119	269,999
Other	-	-	-	-	-
Total Expenditure	283,170	17,967	17,982	319,119	269,999
Net Income/(Expenditure)	69,346	(11,638)	1,346	59,054	60,524
Transfers between funds	(210,181)	32,076	178,105	-	-
Net movement in funds	(140,835)	20,438	179,451	59,054	60,524
Reconciliation of funds					
Total funds brought forward	169,449	12,721	34,094	216,264	155,740
Total funds carried forward	28,614	33,159	213,545	275,318	216,264

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

An analysis of Income and Expenditure is included at Note 13 to the financial statements.

Expenditure is allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (f) to the financial statements.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

**BALANCE SHEET
AS AT 28 SEPTEMBER 2017**

Company Registration No. SC284546 (Scotland)

	Notes	2017		2016	
		£	£	£	£
Fixed Assets	5		126,029		34,094
Current assets					
Debtors and prepayments	6	73,735		8,636	
Cash at bank and in hand	7	82,252		197,032	
		<u>155,987</u>		<u>205,668</u>	
Creditors: amounts falling due within one year	8	<u>(6,698)</u>		<u>(4,170)</u>	
Net current assets			149,289		201,498
Deferred income	9		<u>-</u>		<u>(19,328)</u>
Net assets			<u>275,318</u>		<u>216,264</u>
Funds of the charity					
Restricted income funds	12/13		28,614		169,449
Unrestricted income funds:					
General fund	12/13	33,159		12,721	
Designated funds	12/13	<u>213,545</u>		<u>34,094</u>	
Total unrestricted funds			246,704		46,815
Total charity funds			<u>275,318</u>		<u>216,264</u>

In preparing these financial statements:

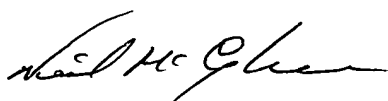
The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

The directors acknowledge their responsibilities for:

- i. ensuring that the company keeps accounting records which comply with Section 386; and
- ii. preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

The financial statements were approved by the Board on 3 May, 2018 and signed on its behalf by:



**Neil McGhee
Director**

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 28 SEPTEMBER 2017**

	Notes	2017		2016	
		£	£	£	£
Income					
Big Lottery		154,751		173,043	
Minerals Trust		10,623		5,000	
SCVO Community Jobs Scotland		46,937		52,542	
Scottish Government		28,749		37,090	
Energy Savings Trust		2,965		6,653	
Auchinleck Newsletter Income		50		14,588	
Cinema Evening Income		850		75	
DTAS		150		1,795	
Festival income		2,320		7,852	
APL Project income		27,473		19,316	
VAF		-		7,000	
East Ayrshire Council		23,028		-	
South Ayrshire Council LEADER		49,219		-	
Robertson Trust		10,000		-	
Tesco		9,000		-	
Co-Op		1,421		-	
Summer Kids Club Income		2,306		-	
Celebrate Scotland Income		1,224		-	
Youth Group Income		1,551		-	
Employment allowance		3,000		3,119	
Fundraising and miscellaneous income		2,556		2,450	
	13		378,173		330,523
Expenditure					
Staff costs	2	197,292		159,553	
Staff training		-		1,800	
Community Garden project costs		31,922		35,294	
Anti-sectarian project costs		-		4,756	
APL project costs		30,881		11,461	
STEP project costs		12,768		5,949	
Events and activities		14,336		7,485	
Auchinleck newsletter costs		220		19,673	
Rent	10	50		50	
Insurance		2,520		1,599	
Heat and light		-		178	
Travelling and subsistence costs	3	4,721		2,398	
Board meeting costs		823		20	
Postage, stationery and advertising		-		65	
Subscriptions		-		20	
Sundry expenses		1,656		1,072	
Statutory accounts/Independent Examiner's fees		1,140		1,020	
Payroll bureau		-		270	
Legal and professional fees		-		103	
Consultancy fees		9,545		7,488	
Depreciation		11,245		9,745	
			319,119		269,999
Excess Income/(Expenditure) for Year			59,054		60,524
Fund balances brought forward			216,264		155,740
Fund balances carried forward			275,318		216,264

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 SEPTEMBER 2017

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Auchinleck Community Development Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. At the date of transition the reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

(c) Preparation of accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate for a period of 12 months from the date of approval by the Board. The Board considers there to be sufficient funding and reserves for the future sustainability of the charity's activities.

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or grantor.

(e) Income

All income is included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

Income from donations & legacies is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a special performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when received.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 SEPTEMBER 2017

1 Accounting policies (continued)

(f) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the auditor's fees and costs linked to the strategic management of the charity which are voluntary other than trustees' travelling expenses reimbursed. Although disclosed separately at note 13, governance costs now form part of charitable expenditure (page 3) under the current SORP.

(g) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Minor additions costing below £250 are not capitalised.

Depreciation is provided at the following annual rates calculated to write off the cost of each asset over its expected useful life.

- Geo-dome & Community Garden	25 years on a straight line basis
- Other plant and machinery	4 years on a straight line basis
- Fixtures and fittings	3 years on a straight line basis
- Motor vehicles	4 years on a straight line basis
- Computer and office equipment	4 years on a straight line basis

(h) Leasing commitments

Rentals paid under operating leases are charged to the Income and Expenditure account on a straight line basis over the period of the lease.

(i) Pension costs and other post-retirement benefits

The company operates a defined contribution scheme for the benefit of its employees. The cost of contributions are charged to the Income and Expenditure account in the year they are payable.

(j) Other basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(k) Debtors

Short term debtors are measured at transaction price, less any impairment.

(l) Deferred income

Deferred income relates to receipt in advance of a grant for expenditure that must take place in a future accounting period.

(m) Stationery costs

Stationery costs are expensed when purchased with no stock adjustment made in the accounts.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 SEPTEMBER 2017**

2 Staff costs and numbers

Staff costs were as follows:

	2017	2016
	£	£
Salaries and wages	179,018	147,453
Social security costs	12,374	9,220
Staff pension costs	5,900	2,880
	<u>197,292</u>	<u>159,553</u>

The number of employees during the year was 20 on a head-count basis (2016: 18).

The total employee benefits of the key management personnel (who are listed in the directors report) of the charity were £90,587 (2016: £85,180).

No employee received emoluments in excess of £60,000.

3 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the year. Expenses of £240 were reimbursed to 1 Trustee during the year (2016: £386 to 2 Trustees).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year. This is with the exception of one Trustee being an elected member of the local authority which is a principal funder.

4 Taxation

The company is registered as a Scottish charity and no corporation tax liability arises. The company is not VAT registered and irrecoverable VAT is allocated to the relevant category of expenditure.

5 Tangible fixed assets

	Motor Vehicle	Geo-Dome Assets	Community Garden Assets (Note 10)	Plant & Equipment	Computer Equipment	Total
	£	£	£	£	£	£
Cost						
At 29 September 2016	17,500	34,888	-	17,944	840	71,172
Additions	-	-	108,609	-	-	108,609
Disposals	-	-	-	(5,429)	-	(5,429)
At 28 September 2017	<u>17,500</u>	<u>34,888</u>	<u>108,609</u>	<u>12,515</u>	<u>840</u>	<u>174,352</u>
Depreciation						
At 29 September 2016	9,479	20,532	-	6,227	840	37,078
Charge for the period (note 1g)	4,375	1,956	2,237	2,677	-	11,245
Disposals	-	-	-	-	-	-
At 28 September 2017	<u>13,854</u>	<u>22,488</u>	<u>2,237</u>	<u>8,904</u>	<u>840</u>	<u>48,323</u>
Net book value						
At 28 September 2017	<u>3,646</u>	<u>12,400</u>	<u>106,372</u>	<u>3,611</u>	<u>-</u>	<u>126,029</u>
Net book value						
At 28 September 2016	<u>8,021</u>	<u>14,356</u>	<u>-</u>	<u>11,717</u>	<u>-</u>	<u>34,094</u>

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 SEPTEMBER 2017**

6 Debtors and prepayments	2017	2016
	£	£
Trade debtors	17,582	4,891
Accrued grant income	49,218	-
Other debtors	6,000	2,192
Prepaid insurance	935	1,553
	<u>73,735</u>	<u>8,636</u>
7 Bank and cash balances	2017	2016
	£	£
Bank account - Main	26,587	104,590
Bank account - STEP	46,966	91,550
Bank account - APL	8,562	713
Cash balance	137	179
	<u>82,252</u>	<u>197,032</u>
8 Creditors : amounts falling due within one year	2017	2016
	£	£
Payroll taxes	4,262	2,326
Supplier accounts	1,296	774
Accrued charges	1,140	1,070
	<u>6,698</u>	<u>4,170</u>
9 Deferred Grant Income	2017	2016
	£	£
East Ayrshire Council	-	19,328

The 2016 balance represented funding for a new Events Co-ordinator post and had been fully deferred on the basis that the grant obligation was not fulfilled until after the year-end (i.e. when the post commenced).

10 Lease Commitments

The Community Garden is leased from East Ayrshire Council at a nominal rent of £50 per annum (this relates to the Community Asset Transfer Scheme) for a term of 25 years. Fixed assets include £108,609 of leasehold improvements which is being amortised over the term of the lease.

11 Pension commitments

The charity's staging date for auto-enrolment (workplace pensions legislation) was 1 July 2016 and currently operates a qualifying scheme in respect of eligible employees who choose not to opt out of the scheme. The charity had fulfilled its pensions obligations by 1 July 2016.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 SEPTEMBER 2017

12 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	126,029	126,029
Current Assets	28,614	39,857	87,516	155,987
Current Liabilities	-	(6,698)	-	(6,698)
Deferred Income	-	-	-	-
Net Assets	<u>28,614</u>	<u>33,159</u>	<u>213,545</u>	<u>275,318</u>

In addition to the above fixed assets figure (see note 5), the following contributions by East Ayrshire Council are not included in the accounts.

a) Computer equipment owned by East Ayrshire Council is utilised free of charge on the former BTCV project.

b) 2 geodesic greenhouses and 3 20ft shipping containers have been provided by East Ayrshire Council.

Transfers Between Funds

Significant transfers between funds (note 13) include:

Development Officer - this post was originally funded by Scottish Government but is currently funded by the STEP project with the cumulative underspend being transferred into a separate designated sustainability fund, to continue the activities once the STEP project ceases.

APL Project - this is partially funded in respect of related wage costs with any excess (which represents self-generated income being transferred to the unrestricted general fund).

Anti-Sectarian Project - this project was previously completed with all obligations considered to have been met with the remaining balance transferred to the unrestricted general fund.

Auchinleck Community Growing & Resource Garden - the transfer represents spend considered to be of a capital nature (see note 10).

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 SEPTEMBER 2017

13 Analysis of Statement of Financial Activities

	Other Events & Activities	Festival	Development Officer	APL Project	Anti-Sectarian Project	STEP Project	Auchinleck Community Growing & Resource Garden	Other Restricted Funds	Total Restricted Funds	Unrestricted General Fund	Unrestricted Designated Events & Activities Fund	Unrestricted Designated Sustainability Fund	Unrestricted Designated Capital Fund	Total Unrestricted Funds	Total Funds 2017	Total Funds 2016
Income																
<i>Donations, legacies & other</i>																
East Ayrshire Council	-	-	-	-	-	-	2,700	-	2,700	-	19,328	-	-	19,328	22,028	-
Big Lottery	-	-	-	-	-	138,101	16,650	-	154,751	-	-	-	-	154,751	154,751	173,043
Minerals Trust	-	10,000	-	-	-	-	-	-	10,000	623	-	-	-	623	10,623	5,000
SCVO Community Jobs Scotland	-	-	-	46,937	-	-	-	-	46,937	-	-	-	-	-	46,937	52,542
VAF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000
Scottish Government	-	-	28,749	-	-	-	-	-	28,749	-	-	-	-	-	28,749	37,090
Energy Savings Trust	-	-	-	-	-	-	2,965	-	2,965	-	-	-	-	-	2,965	6,653
South Ayrshire Council LEADER	-	-	-	-	-	-	49,219	-	49,219	-	-	-	-	-	49,219	-
Robertson Trust	-	-	-	-	-	-	10,000	-	10,000	-	-	-	-	-	10,000	-
Tesco	-	-	-	-	-	-	9,000	-	9,000	-	-	-	-	-	9,000	-
Co-Op	-	-	-	-	-	-	1,421	-	1,421	-	-	-	-	-	1,421	-
DTAS	-	-	-	-	-	-	-	-	-	150	-	-	-	150	150	1,795
Auchinleck Newsletter	-	-	-	-	-	-	-	50	50	-	-	-	-	-	50	14,588
Employment Allowance	-	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000	3,000	3,119
Other Income	-	-	-	-	-	-	-	-	-	2,558	-	-	-	2,558	2,558	2,450
	-	10,000	28,749	46,937	-	138,101	88,990	3,015	315,792	6,329	19,328	-	-	25,657	341,449	303,280
<i>Charitable activities</i>																
Festival Income	-	2,320	-	-	-	-	-	-	2,320	-	-	-	-	-	2,320	7,852
Youth Group Income	-	-	-	-	-	-	-	1,551	1,551	-	-	-	-	-	1,551	-
Cinema Evening	850	-	-	-	-	-	-	-	850	-	-	-	-	-	850	75
Celebrate Scotland	1,224	-	-	-	-	-	-	-	1,224	-	-	-	-	-	1,224	-
Summer Kids Club	2,306	-	-	-	-	-	-	-	2,306	-	-	-	-	-	2,306	-
The Big Lunch	1,000	-	-	-	-	-	-	-	1,000	-	-	-	-	-	1,000	-
Sales and other work done	-	-	-	27,473	-	-	-	-	27,473	-	-	-	-	-	27,473	19,316
	5,380	2,320	-	27,473	-	-	-	1,551	35,724	-	-	-	-	-	35,724	27,243
Investments																
Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	5,380	12,320	28,749	74,410	-	138,101	88,990	4,566	352,516	6,329	19,328	-	-	25,657	378,173	330,523
Expenditure																
<i>Cost of raising funds</i>																
<i>Charitable activities:</i>																
Charitable expenditure	6,926	7,410	-	65,838	-	145,584	47,597	220	273,575	12,112	6,737	-	-	18,349	292,424	247,377
Support costs	-	-	-	-	-	-	50	9,545	9,595	4,595	-	-	11,245	15,840	25,435	21,216
Governance costs	-	-	-	-	-	-	-	-	-	1,250	-	-	-	1,250	1,250	1,405
	6,926	7,410	-	65,838	-	145,584	47,647	9,765	283,170	17,967	6,737	-	11,245	35,849	319,119	269,999
<i>Other costs</i>																
Total Expenditure	6,926	7,410	-	65,838	-	145,584	47,647	9,765	283,170	17,967	6,737	-	11,245	35,949	319,119	269,999
Net Income/(Expenditure)	(1,546)	4,910	28,749	8,572	-	(7,483)	41,343	(5,199)	69,346	(11,638)	12,591	-	(11,245)	(10,292)	59,054	60,524
Transfers between funds	(3,054)	(4,910)	(74,925)	(31,048)	(14,115)	-	(87,328)	5,199	(210,181)	32,076	-	74,925	103,180	210,181	-	-
Net movement in funds	(4,600)	-	(46,176)	(22,476)	(14,115)	(7,483)	(45,985)	-	(140,835)	20,438	12,591	74,925	91,935	199,889	59,054	60,524
Reconciliation of funds																
Total funds brought forward	4,600	-	46,176	22,476	14,115	36,097	45,985	-	169,449	12,721	-	-	34,094	46,815	216,264	155,740
Total funds carried forward	-	-	-	-	-	28,614	-	-	28,614	33,159	12,591	74,925	126,029	246,704	275,318	216,264