

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 2018

Scottish Charity No. : SC036623



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 2018

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 2018. 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	
Evelyn Robertson	
Robert McCallum	
Thomas Gibson	
Christine Walker	
Arthur Burley	(appointed 21.06.18)
John Megson	(resigned 04.05.18)
Lyn Brady	(resigned 04.05.18)

There have been no changes in directors since the year-end date.

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 2018

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 13 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	(until March 2018)
Centre Manager	Kaye Hannah	(from March 2018)
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

This report enables the Board to inform people just how successful ACDI continues to be. We continue to grow on all fronts, experience, service provision, community support, employment, provision of amenities and entertainment, support into employment and to families affected by unemployment.

The flow of financial support is of course critical in the continuity and development of service provision to residents/clients and therefore the sustainability of the group. For this reason, we have increased the designated Sustainability Fund to £125,000. We have worked tirelessly to try to ensure we continue, as much as we can, that badly needed support. We attempt to continue our services while seeking opportunities for a sustainable future. This remains our goal and we endeavour to overcome these challenges. The group still has enthusiasm, ambition and the ability to provide an excellent service to our community and beyond despite austerity and Brexit.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

DIRECTORS' REPORT FOR THE YEAR ENDED 28 SEPTEMBER 2018

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 £150,000 which represents between three and six months running costs and is considered to represent a prudent but realistic level of reserves. Included within these unrestricted funds are two designated funds which were established during the previous financial year – these are the Sustainability Fund of £125,000 and Events & Activities Fund of £12,814. The Sustainability Fund was increased during the year from the opening balance of £74,725.

Review of Financial Year

The excess of income over expenditure for the year was £23,800 (2017: £59,054). Total funds carried forward at 28 September 2018 were £299,118 (2017: £275,318) including £102,028 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 30 May, 2019 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 2018, 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

30 May, 2019

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 SEPTEMBER 2018

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2018 £	Total Funds 2017 £
Income					
Donations & legacies	298,087	8,643	-	306,730	341,449
Charitable activities	31,582	18,293	-	49,875	36,724
Investments	-	-	-	-	-
Total Income	329,669	26,936	-	356,605	378,173
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	275,018	33,786	24,001	332,805	319,119
Other	-	-	-	-	-
Total Expenditure	275,018	33,786	24,001	332,805	319,119
Net Income/(Expenditure)	54,651	(6,850)	(24,001)	23,800	59,054
Transfers between funds	(36,866)	(13,432)	50,298	-	-
Net movement in funds	17,785	(20,282)	26,297	23,800	59,054
Reconciliation of funds					
Total funds brought forward	28,614	33,159	213,545	275,318	216,264
Total funds carried forward	46,399	12,877	239,842	299,118	275,318

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 (e) to the financial statements.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

BALANCE SHEET AS AT 28 SEPTEMBER 2018

Company Registration No. SC284546 (Scotland)

	Notes	2018		2017	
		£	£	£	£
Fixed Assets	5		102,028		126,029
Current assets					
Debtors and prepayments	6	5,161		73,735	
Cash at bank and in hand	7	<u>265,256</u>		<u>82,252</u>	
		270,417		155,987	
Creditors: amounts falling due within one year	8	<u>(15,803)</u>		<u>(6,698)</u>	
Net current assets			254,614		149,289
Deferred income	9		<u>(57,524)</u>		<u>-</u>
Net assets			<u>299,118</u>		<u>275,318</u>
Funds of the charity					
Restricted income funds	12/13		46,399		28,614
Unrestricted income funds:					
General fund	12/13	12,877		33,159	
Designated funds	12/13	<u>239,842</u>		<u>213,545</u>	
Total unrestricted funds			252,719		246,704
Total charity funds			<u>299,118</u>		<u>275,318</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 30 May, 2019 and signed on its behalf by:

Neil McGhee
Director



AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 SEPTEMBER 2018

	Notes	2018		2017	
		£	£	£	£
Income					
Big Lottery		106,419		154,751	
Minerals Trust		6,500		10,623	
SCVO Community Jobs Scotland		64,780		46,937	
Scottish Government		-		28,749	
Energy Savings Trust		-		2,965	
Auchinleck Newsletter Income		375		50	
Cinema Evening Income		615		850	
DTAS		2,975		150	
Festival income		4,413		2,320	
APL Project income		44,013		27,473	
RBS Moneysmart		4,375		-	
Awards for All		8,950		-	
Scottish Community		1,493			
East Ayrshire Council		11,892		23,028	
South Ayrshire Council LEADER		81,061		49,219	
Robertson Trust		10,000		10,000	
Tesco		-		9,000	
Co-Op Community		2,027		1,421	
Summer Kids Club Income		60		2,306	
Celebrate Scotland Income		-		1,224	
Youth Group Income		-		1,551	
Crotchet Club Income		324		-	
Dippol Crescent Residents Income		450		-	
Employment allowance		3,000		3,000	
Fundraising and miscellaneous income		2,883		2,556	
	13		356,605		378,173
Expenditure					
Staff costs	2	235,016		197,292	
Staff training		354		-	
Community Garden project costs		37,454		31,922	
APL project costs		3,982		30,881	
STEP project costs		10,426		12,768	
Events and activities		10,372		14,336	
Auchinleck newsletter costs		-		220	
Rent	10	50		50	
Insurance		3,159		2,520	
Travelling and subsistence costs	3	5,025		4,721	
Board meeting costs		70		823	
Sundry expenses		1,696		1,656	
Statutory accounts/Independent Examiner's fees		1,140		1,140	
Legal and professional fees		60		-	
Consultancy fees		-		9,545	
Depreciation	5	24,001		11,245	
			332,805		319,119
Excess Income/(Expenditure) for Year			23,800		59,054
Fund balances brought forward			<u>275,318</u>		<u>216,264</u>
Fund balances carried forward			<u>299,118</u>		<u>275,318</u>

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 SEPTEMBER 2018

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) 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.

(c) 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.

(d) 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 2018

1 Accounting policies (continued)

(e) 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 independent examiner'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.

(f) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Minor additions costing below £500 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

(g) 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.

(h) 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.

(i) 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.

(j) Debtors

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

(k) Deferred income

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

(l) 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 2018

2 Staff costs and numbers

Staff costs were as follows:

	2018 £	2017 £
Salaries and wages	215,880	179,018
Social security costs	14,199	12,374
Staff pension costs	4,937	5,900
	<u>235,016</u>	<u>197,292</u>

The number of employees during the year was 22 on a head-count basis (2017: 20).

The total employee benefits of the key management personnel (who are listed in the directors report) of the charity were £106,922 (2017: £90,587).

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 £83 were reimbursed to 1 Trustee during the year (2017: £240 to 1 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 2017	17,500	34,888	108,609	12,515	840	174,352
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
At 28 September 2018	<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 2017	13,854	22,488	2,237	8,904	840	48,323
Charge for the period (note 1g)	3,646	12,400	4,344	3,611	-	24,001
Disposals	-	-	-	-	-	-
At 28 September 2018	<u>17,500</u>	<u>34,888</u>	<u>6,581</u>	<u>12,515</u>	<u>840</u>	<u>72,324</u>
Net book value						
At 28 September 2018	<u>-</u>	<u>-</u>	<u>102,028</u>	<u>-</u>	<u>-</u>	<u>102,028</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>

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 SEPTEMBER 2018**

6 Debtors and prepayments	2018	2017
	£	£
Trade debtors	4,509	17,582
Accrued grant income	-	49,218
Other debtors	-	6,000
Prepaid insurance	652	935
	5,161	73,735
7 Bank and cash balances	2018	2017
	£	£
Bank account - Main	172,021	26,587
Bank account - STEP	63,103	46,966
Bank account - APL	29,706	8,562
Cash balance	426	137
	265,256	82,252
8 Creditors : amounts falling due within one year	2018	2017
	£	£
Payroll taxes	6,962	4,262
Supplier accounts	2,332	1,296
Other creditors	5,369	-
Accrued charges	1,140	1,140
	15,803	6,698
9 Deferred Grant Income	2018	2017
	£	£
Big Lottery	35,474	-
RBS Moneysmart	13,125	-
DTAS	8,925	-
	57,524	-

Deferred income represents payment in advance of the funding period.

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 2018**

12 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	102,028	102,028
Current Assets	103,923	28,680	137,814	270,417
Current Liabilities	-	(15,803)	-	(15,803)
Deferred Income	(57,524)	-	-	(57,524)
Net Assets	<u>46,399</u>	<u>12,877</u>	<u>239,842</u>	<u>299,118</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.
- 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:

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).

Designated Sustainability Fund - This fund was increased to £125,000 at the balance sheet date (the transfer was from unrestricted general funds). The purpose of this fund is to ensure that key posts continue when related funding ceases, provide match-funding where appropriate and also serve as a general contingency reserve.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 28 SEPTEMBER 2018

13 Analysis of Statement of Financial Activities

	Other Events & Activities	Festival	Community Welfare Project	Champion Project	APL Project	STEP Project	Auchinleck Community Growing & Resource Garden	Total Unrestricted Restricted General Fund	Unrestricted Designated Events & Activities Fund	Unrestricted Designated Sustainability Fund	Unrestricted Capital Fund	Total Funds 2018	Total Funds 2017
	£	£	£	£	£	£	£	£	£	£	£	£	£
Income													
<i>Donations, legacies & other</i>													
East Ayrshire Council	3,000	-	-	-	-	8,000	892	11,000	-	-	-	11,892	22,028
Big Lottery	-	-	-	106,419	-	-	-	106,419	-	-	-	106,419	154,751
Awards for All	8,950	-	-	-	-	-	-	8,950	-	-	-	8,950	-
Minerals Trust	-	2,500	-	-	-	4,000	-	6,500	-	-	-	6,500	10,623
SCVO Community Jobs Scotland	-	-	-	-	64,780	-	-	64,780	-	-	-	64,780	46,937
Scottish Government	-	-	-	-	-	-	-	-	-	-	-	-	28,749
Energy Savings Trust	-	-	-	-	-	-	-	-	-	-	-	-	2,965
South Ayrshire Council LEADER	-	-	-	-	-	81,061	-	81,061	-	-	-	81,061	49,219
RBS Management	-	-	4,375	-	-	-	-	4,375	-	-	-	4,375	-
Scottish Community	-	-	-	-	-	-	1,483	-	-	-	-	1,483	-
Robertson Trust	-	-	-	-	-	10,000	-	10,000	-	-	-	10,000	10,000
Tesco	-	-	-	-	-	-	-	-	-	-	-	-	9,000
Co-Op Community	-	-	-	-	-	2,027	-	2,027	-	-	-	2,027	1,421
DTAS	-	-	2,975	-	-	-	-	2,975	-	-	-	2,975	150
Auchinleck Newsletter	-	-	-	-	-	-	-	375	-	-	-	375	50
Employment Allowance	-	-	-	-	-	-	-	3,000	-	-	-	3,000	3,000
Other income	11,950	2,500	7,350	64,780	106,419	105,088	8,643	288,087	-	-	-	2,883	2,558
Charitable activities													
Festival income	-	4,413	-	-	-	-	-	4,413	-	-	-	4,413	2,320
Youth Group Income	-	-	-	-	-	-	-	-	-	-	-	-	1,551
Cinema Evening	615	-	-	-	-	-	-	615	-	-	-	615	850
Celebrate Scotland	-	-	-	-	-	-	-	-	-	-	-	-	1,224
Summer Kids Club	60	-	-	-	-	-	-	60	-	-	-	60	2,306
Cretcher Club	324	-	-	-	-	-	-	324	-	-	-	324	-
Dippol Crescent Residents	450	-	-	-	-	-	-	450	-	-	-	450	-
The Big Lunch	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Sales and other work done	1,449	4,413	-	25,720	18,293	18,293	-	25,720	18,293	-	-	44,013	27,473
	-	-	-	-	-	-	-	31,582	18,293	-	-	49,875	36,724
Investments													
Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	13,399	6,913	7,350	90,500	106,419	105,088	26,936	329,659	-	-	-	356,605	378,173
Expenditure													
Cost of raising funds													
Charitable activities:													
Charitable expenditure	13,759	6,330	6,246	53,657	125,922	68,904	32,583	275,018	-	-	-	32,583	292,424
Support costs	-	-	-	-	-	-	-	-	-	24,001	-	24,001	25,435
Governance costs	13,759	6,330	6,246	53,657	125,922	68,904	33,786	275,018	-	-	-	1,223	1,260
	-	-	-	-	-	-	-	-	-	24,001	-	57,787	332,605
Other costs													
Total Expenditure	13,759	6,330	6,246	53,657	125,922	68,904	33,786	275,018	-	-	-	332,605	319,119
Net Income/(Expenditure)	(360)	583	1,104	36,843	(19,503)	36,184	(6,850)	54,651	-	-	(24,001)	23,800	59,054
Transfers between funds													
Transfers between funds	360	(583)	-	(36,843)	-	-	(36,666)	(13,432)	223	50,075	-	36,866	-
Net movement in funds													
Net movement in funds	-	-	1,104	-	(19,503)	36,184	17,785	(20,282)	223	50,075	(24,001)	6,015	23,800
Reconciliation of funds													
Total funds brought forward	-	-	-	-	28,614	-	28,614	33,159	12,591	74,925	126,029	246,704	275,318
Total funds carried forward	-	-	1,104	-	9,111	36,184	46,399	12,877	12,814	125,000	102,028	252,719	275,318