

**CREICH CROICK &
KINCARDINE
DISTRICT DAY CARE
ASSOCIATION**

**ANNUAL REPORT AND
ACCOUNTS**

FOR THE YEAR TO 31 MARCH 2009

Charity Number: **SCO23259**
Registered Number: **SC181530**

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CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

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CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Kenneth Mair (Chairman)
Brigitte Geddes
Hilary Gardner
Robin Calder
Margaret MacBride
Keith Williams (Retired 29/10/08)
Catherine Wilson (Appointed 28/8/08)
Dr. Janet Mair (Appointed 28/8/08)
Isobel MacKenzie (Appointed 28/8/08)
Deborah Sutherland (Appointed 29/10/08)

Secretary

Miss Hilary Gardner

Reporting Accountants

C.T. Falconer & Co Ltd
Chartered Accountants
24 Tower Street
Tain
Ross-Shire
IV19 1DY

Bankers

Bank of Scotland
High Street
Dornoch
Sutherland
IV24 3ST

Registered Office

Bradbury Centre
Cherry Grove
Bonar Bridge
Sutherland
IV24 3ER

Registered Number

SC181530

Charity Number

SCO 23259

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

DIRECTORS' ANNUAL REPORT **Year ended 31 March 2009**

The directors present their report and accounts for the year ended 31st March 2009.

Principal Activities

The company's principal activity during the year continued to be, within the Creich, Croick and Kincardine District, to relieve poverty and promote the welfare of older people.

Constitution

The Creich, Croick and Kincardine Day Care Association was formally constituted on 15th December 1997. It continued the work formerly carried out by its predecessor, the unincorporated Creich, Croick and Kincardine Day Care Association.

The company is governed by its Memorandum and Articles of Association. The management of the company is the responsibility of the Board of Directors who are elected under the terms of the Articles of Association. A list of those serving is attached.

The company is non-profit making and has Charitable status. The company is limited by guarantee.

Recruitment and Appointment of Board Members

Board Members are chosen from those in the local community who are considered to have appropriate skills and expertise to bring to the management and operation of the daycare centre. Board Members are then appointed at the Annual General Meeting for a period of three years at the end of which they must step down but can offer themselves for reappointment. Board Members cannot serve for more than six consecutive years. The Board of Directors meets as required but at least four times a year.

Organisational Structure

The Board is chaired by Mr Kenneth Mair and Miss Hilary Gardner is the Company Secretary. Other Board Members undertake responsibilities that utilise their own specific areas of expertise.

Small Company Special Provisions

The report of the directors has been prepared in accordance with the special provisions of Section 386(1) of the Companies Act 1985 relating to small companies.

Objectives

The aims of the daycare association are incorporated into our Articles of Association and are as follows:

- To relieve poverty and promote the welfare of older people within the Creich, Croick, Kincardine and surrounding District;
- To bring together individuals and representatives of statutory and voluntary organisations;
- To make representations on behalf of older people and their carers within the area of benefit;
- To make information available to older people and their carers within the area of benefit;
- To encourage training for those working with older people and their carers within the area of benefit; and
- To create, encourage and maintain public interest between the Association and the Community which it serves.

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

Activities

This year marked the Association's 10th Anniversary and celebrations were held in July 2008 to mark the occasion. These included a party to which all those who had been involved with the setting up and ongoing work of the Bradbury Centre were invited. An enjoyable evening, with much reminiscing was had by all who attended. The multi media equipment acquired last year was put to good use showing slide shows of a variety of events that had taken place over the last ten years.

Current clients of the association also had their own celebration with a film show of the last ten years and a buffet lunch.

The primary activity of the daycare centre continues to be the luncheon club held on Monday, Tuesday, Wednesday and Friday of each week. In addition on Mondays and Fridays the centre plays host to Highland Council Community Care Assessed Day Care clients who enjoy the facilities of the centre and are supported by the Highland Council Social Services staff in addition to the centre's own employees and volunteers.

In addition to providing lunches for association members a wide variety of social activities are laid on. Quizzes and competitions are organized regularly by the centre staff. Visits to the centre by local schools and musical groups are arranged with the objective of providing entertainment for the elderly clients but also promoting a sense of community spirit across wider sections of the local society.

New activities during this year have included gentle exercise classes which have been enjoyed by those participating. Once a month a short act of worship is held at the centre with different members of local churches leading this service. The music often provided by Dr Bruce on his small portable organ is much appreciated and clients can be heard joining in heartily with the singing.

The Centre's staff continue to work tirelessly at fund raising to support the centre's activities. In the year under review there have been coffee mornings, bag packing sessions at local supermarkets, an Avon cosmetics and toiletries sale in addition to the annual Christmas raffle. This year has again seen the production of the very popular Bradbury calendar and also an extremely well received new book of favourite recipes. This has sold well at a variety of local outlets as well as at the Bradbury Centre itself. Early in 2009 the ever popular local telephone directory was updated and re-issued, again selling well in local shops and other retail outlets in the local community.

During the year the Association has tried to make full use of its facilities for additional activities during the evenings and on other occasions when not required by its elderly clients. The computing classes continue to be very popular with three classes in each of the autumn and spring sessions. The Centre's facilities have been hired regularly by groups including the local Health Board, the Social Work Foster Care Group and also for occasional private functions.

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

CHAIRMAN'S REVIEW

The past year was my first as Chairman of the Daycare Association. It has been an extremely demanding year with several major items requiring the attention of myself, other members of the Board and the staff of the Bradbury centre. The uncertainty over the continued funding of the Centre's transport facilities after the end of March 2009 when our latest grant from the former Rural Communities Transport Initiative was due to come to an end was a subject that had to be looked at in considerable detail. At the beginning of 2009 we learnt that Highland Council were not able to continue the funding previously provided by the RCTI scheme. Lengthy discussions took place with Highland Council, transport and social services departments, also local counsellors and the Community Transport Association in order to determine how transport facilities for the Bradbury Centre could be maintained and funded. The culmination of much discussion has been the acquisition by the Association of its own minibus with full disability access. Some limited funding will be made available by Highland Council towards the running costs but in the coming years the Association will need to devote considerable time and effort into making the operation of the bus sustainable by making it available for wider use within the community.

I cannot leave the subject of transport without expressing my thanks to Mr Ronnie McNeill for his dedicated service to the Centre over the last 10 years. He has provided transport for the centre's clients with a reliable and friendly service and all at the Centre wish Mr McNeill all the best for the future.

Finally I would like to express my thanks to all the staff and the other members of the Board of Directors who have assisted me in my first year in office. Without the hard work and dedication, especially of the staff the Bradbury Centre would not be the valuable, much loved community asset that it is. I look forward to continuing to work with both the staff and the Board as together we move forward into a very different and challenging phase in the centre's future.

RURAL COMMUNITY TRANSPORT INITIATIVE

March 2009 saw the end of the latest three year funding under the RCTI scheme which in 2007-8 was devolved from The Scottish Parliament to local councils. The funding to the association was guaranteed until March 2009 but beyond that date application had to be made to Highland Council for continued funding.

During the course of the year to March 2009 Mr Ronnie MacNeill one of the Association's transport contractors indicated his wish to terminate his contract. This meant that the association had to look for alternative ways to be able to bring clients into the Day care centre. New contracts were successfully negotiated with two local bus contractors which allowed the centre to continue its operations until 31 March 2009.

In November 2008 Highland Council asked all local groups seeking funding for community transport projects to submit applications for their next three years operations. The Board prepared and submitted its application. Unfortunately it was turned down completely. There was not even an offer of reduced funding to continue operations. Many meetings were held with Highland Council Technical Services, Social Services, NHS Highland and several local counsellors to try and source funding to be able to allow the Association to continue its existing operations.

Although not within the financial year under review the Association is able to confirm that it has devised a scheme involving the purchase of its own minibus, with full disabled access, which it will use to meet it's own needs and also hopes to be able to hire out to other community groups on a not-for-profit basis to assist with covering the quite substantial running costs of the new venture.

The coming years are going to prove challenging times for the Association as it seeks to finance its transport operation. Much effort is going to be required by both Board members, staff and supporters of the Association if it is to be able to secure sufficient funds to keep the current level of service operating.

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

FINANCIAL REVIEW

This year's annual accounts shows a small overall surplus of £623 (surplus £3,055 – 2008)

The total income during the year of £78,711 is very slightly higher than in 2008 (£236 or 0.3%). This is partly due to higher grants received from the Highland Council towards the costs of hosting their Social Services day care clients (£28,730 in 2008 versus £27,741 in 2007), higher revenues from the lunch club and hire of the Centre's facilities and higher grants for provision of transport facilities. Offsetting this, general donations to the centre, funds raised locally and bank interest earned are all lower than in the previous year.

Expenditure during the year has increased by £2,668 from £75,480 to £78,148 or 3.5%. The main areas where costs have risen are in repairs and maintenance which include the repair and servicing of the bath chair and hoist plus the acquisition of a replacement television set. The cost of sales i.e. the costs of food used by the luncheon club are also higher than in 2007 and included in professional fees are the services of an employment lawyer used to ensure that specific personnel issues were correctly managed by the association. Salary costs are lower for the year because the new general assistant was not recruited until October 2008. During the earlier part of the financial year the previous assistant was not being paid by the association due to a prolonged absence due to ill health.

During the year there were no major items of capital expenditure and as a result the association has been able to maintain a small surplus. It has been the Association's aim since its inception to be able to at least break even on its day to day operations. Major items of capital expenditure and significant repairs and maintenance to the property and equipments are met from reserves. As a result of the global economic downturn and the collapse of the financial markets the association is no longer earning any significant interest on its reserves. Since interest on capital has always been a contributing factor in enabling the association to break even each year, it is anticipated that in the foreseeable future the association is likely to be in deficit. While adequate reserves are currently available it will be necessary in the future to pursue actively other sources of grant funding to support the activities of the association.

This report was approved by the board on 8th September 2009



Kenneth Mair (Chairman)
Director

**Creich, Croick and Kincardine District Day Care Centre
Accountant's Report**

**Accountant's Report on the unaudited accounts
to the directors of Creich, Croick and Kincardine District Day Care Centre**

In accordance with the Terms of our Engagement and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 8 to 11 from the accounting records and information and explanations supplied to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the Company's Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 31st March 2009 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

C. T. Falconer & Co. Ltd.

C. T. Falconer & Co. Ltd.
Chartered Accountants
24 Tower Street
TAIN, IV19 1DY

Date: 8th September 2009

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

Creich, Croick and Kincardine District day Care Centre
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31st March 2009

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	<u>2009</u> £	<u>2009</u> £	<u>2009</u> £	<u>2008</u> £
Incoming Resources:				
From Generated Funds:				
Donations and Fund Raising	3,389	822	4,211	8,063
Subscriptions	39	-	39	53
Bank Interest	2,752	58	2,810	5,066
From Charitable Activities:				
Grants	28,730	27,618	56,348	52,819
Lunch Club Etc	15,363	-	15,363	12,534
Total Incoming Resources	<u>50,273</u>	<u>28,498</u>	<u>78,771</u>	<u>78,535</u>
Resources Expended:				
Cost of Generating Funds	7,023	-	7,023	10,980
Charitable Activities	40,123	29,744	69,867	63,648
Governance Costs	1,042	216	1,258	852
Total Resources Expended	<u>48,188</u>	<u>29,960</u>	<u>78,148</u>	<u>75,480</u>
Net Incoming Resources	2,085	(1,462)	623	3,055
Total Funds brought forward	86,101	268,118	354,219	351,164
Total Funds carried forward	<u>88,186</u>	<u>266,656</u>	<u>354,842</u>	<u>354,219</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended are derived from continuing activities.

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

Creich, Croick and Kincardine District Day Care Centre
Balance Sheet
As at 31st March 2009

	Notes	2009 £	2008 £
Fixed Assets			
Tangible assets	3	209,452	211,188
Current Assets			
Cash at bank and in hand		<u>162,305</u>	<u>143,581</u>
Creditors: amounts falling due Within one year	4	<u>(16,915)</u>	<u>(550)</u>
Net Current Assets		<u>145,390</u>	<u>143,031</u>
Net Assets		<u>354,842</u>	<u>354,219</u>
Funds			
Restricted Funds		273,621	273,621
Unrestricted Funds	5	88,186	86,101
Restricted Funds – RCTI Transport	6	<u>(6,965)</u>	<u>(5,503)</u>
		<u>354,842</u>	<u>354,219</u>

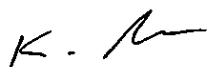
The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for

(i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; 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 226 of the Companies Act 1985, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Financial Reporting Standard for Smaller Entities.



Kenneth Mair
 Director

Approved by the board on 8th September 2009

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

Creich, Croick and Kincardine District Day Care Centre
Notes to the Accounts
For the year ended 31st March 2009

1 Accounting Policies

Accounting Convention

The accounts have been prepared under the historical cost convention.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 20% Straight Line

2 Operating Profit

This is stated after charging:

Depreciation of owned fixed assets

	2009	2008
	£	£
	<u>1,736</u>	<u>1,759</u>
	<u>1,736</u>	<u>1,759</u>

3 Tangible Fixed Assets

	Land and Buildings £	Plant and Machinery £	Total £
Cost			
At 1 st April 2008	208,130	28,349	236,479
Additions	-		
At 31 st March 2009	<u>208,130</u>	<u>28,349</u>	<u>236,479</u>
Depreciation			
At 1 st April 2008		25,291	25,291
Charge for the year		<u>1,736</u>	<u>1,736</u>
At 31 st March 2009		<u>27,027</u>	<u>27,027</u>
Net Book Value			
At 31 st March 2009	<u>208,130</u>	<u>1,322</u>	<u>209,452</u>
At 31 st March 2008	<u>208,130</u>	<u>3,058</u>	<u>211,188</u>

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

Creich, Croick and Kincardine District Day Care Centre Notes to the Accounts For the year ended 31st March 2009

4 Creditors: amounts falling due within one year

	2009	2008
	£	£
Grant for 2009/10 received in advance	16,365	-
Accruals	<u>550</u>	<u>550</u>
	<u>16,915</u>	<u>550</u>

5 Movements of Unrestricted Funds

	2009	2008
	£	£
At 1 st April	86,101	83,847
Surplus on Income & Expenditure	<u>2,085</u>	<u>2,254</u>
At 31 st March	<u>88,186</u>	<u>86,101</u>

6 Movement of restricted Funds RCTI Transport

	2009	2008
	£	£
At 1 st April	(5,503)	(6,302)
(Deficit)/Surplus on Income and Expenditure	<u>(1,462)</u>	<u>799</u>
At 31 st March	<u>(6,965)</u>	<u>(5,503)</u>

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

Creich, Croick and Kincardine District Day Care Centre
Profit and Loss Account
For the year ended 31st March 2009
For the information of the directors only

	2009	2008
	£	£
Income	75,961	73,469
Cost of Sales	<u>5,449</u>	<u>4,237</u>
Gross Profit	70,512	69,232
Administrative Expenses	<u>72,699</u>	<u>(71,243)</u>
Operating (Loss)	(2,183)	(2,011)
Interest Receivable	<u>2,810</u>	<u>5,066</u>
Net Profit	<u>623</u>	<u>3,055</u>

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

Creich, Croick and Kincardine District Day Care Centre
Schedule to the Profit and Loss Account
For the year ended 31st March 2009
For the information of the directors only

	2009 £	2008 £
INCOME		
Grants	56,348	52,819
Subscriptions	39	53
Donations and Fund Raising	4,211	8,063
Room Hire, Lunch Club etc	<u>15,363</u>	<u>12,534</u>
	<u>75,961</u>	<u>73,469</u>
 ADMINISTRATIVE EXPENSES		
Employees Costs:		
Wages and salaries	31,518	33,912
Staff training and welfare	575	320
Travel and Subsistence	1,014	1,303
Instructors Fees	<u>932</u>	<u>1,574</u>
	<u>34,039</u>	<u>37,109</u>
 Premises Costs:		
Light and Heat	3,682	4,665
Cleaning and Gardening	<u>2,626</u>	<u>2,131</u>
	<u>6,308</u>	<u>6,796</u>
 General Administration Expenses:		
Telephone and Fax	898	1,036
Stationery and Printing	1,719	994
Subscriptions	63	15
Repairs and Maintenance	3,236	558
Depreciation	1,736	1,759
Sundry Expenses	1,181	1,409
Transport	<u>20,907</u>	<u>19,350</u>
	<u>29,740</u>	<u>25,121</u>
 Legal and Professional Costs:		
Book-keeping & Accountancy Fees	1,258	852
Insurance	<u>1,354</u>	<u>1,365</u>
	<u>2,612</u>	<u>2,217</u>
	<u>72,699</u>	<u>71,243</u>

CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

Creich, Croick and Kincardine District Day Care Centre
Transport Profit and Loss Account
Year ended 31st March 2009

	2009 £	2008 £
RECEIPTS		
Grant	27,618	25,078
Donations	-	2,979
Fund raising	822	2,041
Interest	58	65
	<u>28,498</u>	<u>30,163</u>
PAYMENTS		
Transport	20,907	19,350
Publicity	192	219
Wages and National Insurance	7,320	7,128
Volunteers' Expenses	264	1,088
Travel	67	252
Rent	500	500
Postages & Petty Cash	399	320
Accountancy	216	200
	<u>29,865</u>	<u>29,057</u>
SURPLUS	(1,367)	1,106
Less: Provision for depreciation	95	307
	(1,462)	799
BALANCE at 1st April 2008	<u>(5,503)</u>	<u>(6,302)</u>
BALANCE at 31st March 2009	<u>(6,965)</u>	<u>(5,503)</u>
FUNDS ON HAND at 31st March 2008		
Cash at Bank	5,892	1,162
Cash on Hand	300	300
Fixed Assets - Office Equipment	£1,589	
Less: Depreciation	<u>1,356</u>	
	233	328
	6,425	1,790
Less: Due to Treasurer's Account	(13,390)	(7,293)
	<u>(6,965)</u>	<u>(5,503)</u>