

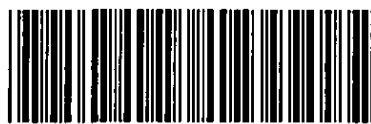
**CREICH CROICK &  
KINCARDINE  
DISTRICT DAY CARE  
ASSOCIATION**

**ANNUAL REPORT AND  
ACCOUNTS**

**FOR THE YEAR TO 31 MARCH 2010**

Charity Number: SCO23259  
Registered Number: SC181530

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**CONTENTS**

	<b>PAGE</b>
<b>REFERENCE AND ADMINISTRATIVE INFORMATION</b>	<b>2</b>
<b>DIRECTORS' ANNUAL REPORT</b>	<b>3</b>
<b>CHAIRMAN'S REVIEW</b>	<b>5</b>
<b>FINANCIAL REVIEW</b>	<b>6</b>
<b>ACCOUNTANT'S REPORT</b>	<b>7</b>
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>8</b>

# CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

## REFERENCE AND ADMINISTRATIVE INFORMATION

### **Directors**

Kenneth Mair (Chairman)  
Brigitte Geddes (Retired 28/10/09)  
Hilary Gardner  
Robin Calder  
Margaret MacBride  
Catherine Wilson  
Dr. Janet Mair  
Isobel MacKenzie (Retired 30/11/09)  
Deborah Sutherland

### **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 2010**

The directors present their report and accounts for the year ended 31<sup>st</sup> March 2010.

### **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 15<sup>th</sup> 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 day care 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

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.

Gentle exercise classes which were started last year continue as do the monthly acts of worship organized by the local churches. Many different people have conducted these short services which gives variety for all those attending. A carol service in December was particularly enjoyed.

Following the withdrawal of funding by Highland Council Technical Services Department towards the cost of public transport to bring clients to the Centre the Association had to consider carefully all options available to continue a transport service. After much discussion and considerable assistance from Sheila Fletcher of the Community Transport Association the Board of Directors took the decision to acquire their own minibus and thus enabling the Association to arrange its own transport requirements. The new bus was purchased in August 2009 and since then bus has been used on various registered bus routes to enable clients to access the centre but in addition to meet a wider public transport need. Weekly trips to Alness and Tain enable any members of the community to access local shops and other facilities.

With the acquisition of the new bus a new member of staff was recruited as bus driver and general handy person around the centre. Although still early days and not without significant teething problems the new bus service is proving popular and has enabled the centre to offer a more flexible service.

The Centre's staff continue to work tirelessly at fund raising to support the centre's activities. In particular this year the focus has been on raising funds and securing grant funding to support the new transport operation. The Association was fortunate in securing a grant of £10,000 from the recently established Achany Windfarm Community Fund. In future years efforts will need to continue to raise additional funds and to seek funding or sponsorship to enable this new transport service to be sustainable.

The centre continues to be used by a variety of groups throughout the year. During the building of the new Migdale hospital it has been used for a variety of meetings by the local Health Board. Educational classes continue on a regular basis

# CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

## CHAIRMAN'S REVIEW

The past year has been a demanding one with considerable change required to operate the new transport system following the purchase of the Association's own minibus with full disability access. The new bus was acquired in August 2009 and its arrival was marked with a special launch attended by local press and dignitaries. It has taken considerable time and effort to get all the necessary permits and licences in place to allow the bus to operate on Department of Transport registered bus routes. The reason for doing this is to enable the Association's clients, and others to be able to use their discretionary travel passes and to allow the association to claim a number of rebates and grants. Two registered bus routes are now operating and take up of the service has been building gradually. The bus itself has had several teething problems requiring modifications and repairs, mainly carried out under warranty. The new bus is available for use by community groups when not required for the Association's activities but the take up has been very limited. It is hoped that this will pick up in the future because hire of the bus is required to assist in meeting the running costs and making the operation sustainable. Several members of community groups attending MIDAS training, a minimum requirement in order to drive the minibus, and are now available to drive the bus either as relief drivers for the Centre or for private hires.

While the new minibus has been the major focus of attention during the year other significant work has taken place. Following the receipt of grants from several of the local community councils plans were made to improve access facilities to the centre and to provide more facilities in the Centre's garden. Work on new decking, a exterior seating area, easier access to the gardens, a small greenhouse and raised vegetable beds began at the end of the financial year under review and has been completed through the Spring and Summer of 2010.

Finally I would like to express my thanks to all the staff and volunteers and the other members of the Board of Directors who have assisted me during the year. 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 challenging future in which continued funding will no doubt be a major issue.

# CREICH CROICK & KINCARDINE DISTRICT DAY CARE ASSOCIATION

## FINANCIAL REVIEW

This year's annual accounts shows an overall deficit of £1,897 (surplus £623 – 2009)

The total income during the year of £77,106 is lower than in 2009 (£1,665 or 2.11%). Reasons for this include the extremely low rate of interest currently being earned on the Association's capital reserves and slightly lower income from the lunch club and centre hires. These reductions are offset by an increase in income from general donations and fund raising.

Expenditure during the year has increased by £855 from £78,148 to £79,003 or 1.0%. The break down of expenditure during the year under review is significantly different from previous years as a result of the acquisition of the minibus at a cost of £34,662. The costs of contracted transport services have decreased considerably because only one third party contractor is used now on one day each week. However, offsetting this is an increase in staff costs because the Association now employs a bus driver/handyman. This new employee also undertakes the garden maintenance so these costs have decreased in the year to 31 March 2010. Following the purchase of the minibus the annual depreciation charge has risen because the capital value of the bus is being written down over five years. Although not a cash cost it is recognised that the Association needs to reserve funds for the eventual replacement of the bus.

The only capital expenditure during the year was the new minibus. The costs of the new access facilities and improvements in the gardens are not incurred until the year to 31 March 2011 although one of the community council grants of £1,600 towards these costs was received in the year under review. Since the access and garden improvement project is being funded by specific grants these revenues and costs are being recorded as a new restricted fund.

The year under review has been challenging and the Association recognises that the future is likely to prove quite difficult financially especially with the significant cuts being expected from local authorities. Since a significant amount of the Association's funding is in the form of a grant from Highland Council Social Services it can be anticipated that this is going to be under pressure in the coming years. The need to make the transport operation sustainable is a priority and the Board and staff will be continuing to work hard to achieve this end.

This report was approved by the board on 15th July 2010



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 31<sup>st</sup> March 2010 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 2006. 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.*

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

Date: 13<sup>th</sup> July 2010.



# 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 2010**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<u>2010</u> £	<u>2010</u> £	<u>2010</u> £	<u>2009</u> £
<b>Incoming Resources:</b>				
From Generated Funds:				
Donations and Fund Raising	3,769	1,261	5,030	2,702
Subscriptions	124	-	124	39
Bank Interest	151	3	154	2,810
From Charitable Activities:				
Grants	41,320	14,680	56,000	56,348
Lunch Club Etc	15,798	-	15,798	16,872
<b>Total Incoming Resources</b>	<b><u>61,162</u></b>	<b><u>15,944</u></b>	<b><u>77,106</u></b>	<b><u>78,771</u></b>
<b>Resources Expended:</b>				
Cost of Generating Funds	7,043	-	7,043	7,023
Charitable Activities	51,688	19,128	70,816	69,867
Governance Costs	1,144	-	1,144	1,258
<b>Total Resources Expended</b>	<b><u>59,875</u></b>	<b><u>19,128</u></b>	<b><u>79,003</u></b>	<b><u>78,148</u></b>
<b>Net Incoming Resources</b>	<b>1,287</b>	<b>(3,184)</b>	<b>(1,897)</b>	<b>623</b>
<b>Total Funds brought forward</b>	<b>88,186</b>	<b>266,656</b>	<b>354,842</b>	<b>354,219</b>
<b>Transfer to Restricted Funds</b>	<b>(11,749)</b>	<b>11,749</b>	<b>-</b>	<b>-</b>
<b>Total Funds carried forward</b>	<b><u>77,724</u></b>	<b><u>275,221</u></b>	<b><u>352,945</u></b>	<b><u>354,842</u></b>

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 2010**

	Notes	2010 £	2009 £
<b>Fixed Assets</b>			
Tangible assets	3	235,956	209,452
<b>Current Assets</b>			
Cash at bank and in hand		<u>117,539</u>	<u>162,305</u>
<b>Creditors: amounts falling due</b>			
<b>Within one year</b>	4	<u>(550)</u>	<u>(16,915)</u>
<b>Net Current Assets</b>		<u>116,989</u>	<u>145,390</u>
<b>Net Assets</b>		<u><b>352,945</b></u>	<u><b>354,842</b></u>
<b>Funds</b>			
Permanent Fund		273,621	273,621
Unrestricted Funds	5	77,724	88,186
Restricted Funds – RCTI Transport	6	-	(6,965)
Access Improvements	7	<u>1,600</u>	<u>-</u>
		<u><b>352,945</b></u>	<u><b>354,842</b></u>

The directors are satisfied that the company is entitled to exemption under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; 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 Sections 394 and 395 of the Companies Act 2006, 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 applicable to companies subject to the small companies regime.

*K. Mair*

Kenneth Mair  
 Director

Approved by the board on 15th July 2010

**Creich, Croick and Kincardine District Day Care Centre**  
**Notes to the Accounts**  
**For the year ended 31st March 2010**

### Accounting Convention

## Depreciation

## Plant and machinery

### 20% Straight Line

## 2 Operating Profit

This is stated after charging:

<b>2 Operating Profit</b>	<b>2010</b>	<b>2009</b>
This is stated after charging:		
	£	£
Depreciation of owned fixed assets	8,158	1,736

### 3 Tangible Fixed Assets

	Land and Buildings £	Bus £	Plant and Machinery £	Total £
<b>Cost</b>				
At 1st April 2009	208,130	-	28,349	236,479
Additions	<u>-</u>	<u>34,662</u>	<u>-</u>	<u>34,642</u>
At 31st March 2010	208,130	34,662	28,349	271,141
<b>Depreciation</b>				
At 1st April 2009		-	27,027	27,027
Charge for the year		<u>6,932</u>	<u>1,226</u>	<u>8,158</u>
At 31st March 2010		<u>6,932</u>	<u>28,253</u>	<u>36,185</u>
<b>Net Book Value</b>				
At 31st March 2010	208,130	<u>27,730</u>	<u>96</u>	<u>235,956</u>
At 31st March 2009	208,130	-	1,322	209,452

Land and buildings are shown at cost. The buildings are insured at a replacement value of £406,695, and the contents at £67,844.

# 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 2010

### 4 Creditors: amounts falling due within one year

	2010 £	2009 £
Grant for 2009/10 received in advance		16,365
Accruals	<u>550</u>	<u>550</u>
	<u>550</u>	<u>16,915</u>

### 5 Movements of Unrestricted Funds

	2010 £	2009 £
At 1st April	88,186	86,101
Surplus on Income & Expenditure	1,287	2,085
Transfer to Restricted Funds RCTI Transport	<u>(11,749)</u>	<u>-</u>
At 31st March	<u>77,724</u>	<u>88,186</u>

### 6 Movement of restricted Funds RCTI Transport

	2010 £	2009 £
At 1st April	(6,965)	(5,503)
(Deficit)/Surplus on Income and Expenditure	(4,784)	(1,462)
Transfer from Unrestricted Funds	<u>11,749</u>	<u>-</u>
At 31st March	<u>-</u>	<u>(6,965)</u>

This fund ceased to be a restricted fund during the year,  
and was closed by transfer from current cited funds.

### 7. Movement of restricted Fund Access Improvements

	2010 £	2009 £
At 1st April	-	-
Surplus on Income and Expenditure	<u>1,600</u>	<u>-</u>
At 31st March	<u>1,600</u>	<u>-</u>

This fund represents a grant received to fund decking etc.  
to improve access to the gardens

### 8. Reserves Policy

The reserves policy of the Association is to endeavour to maintain sufficient reserves to cover the regular running costs of the Association for a minimum of one year. Since the majority of the Associations grant funding comes from a single source if this were lost or significantly reduced it is likely to take at least a twelve month period to be able to replace that grant funding from alternative sources. Hence the requirement to maintain reserves sufficient to cover a full year's operating costs.