

COMPANY REGISTRATION NUMBER SC181530

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

**COMPANY LIMITED BY GUARANTEE**

**UNAUDITED FINANCIAL STATEMENTS**

**31 MARCH 2014**

**Charity Number SCO23259**



**A W GRAY & BUTLER**

Chartered Accountants  
10 Knockbreck Street  
TAIN  
Ross-Shire  
IV19 1BJ

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2014**

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**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**CHAIRMAN'S STATEMENT**

**YEAR ENDED 31 MARCH 2014**

In the twelve months since the last chairman's statement, the Bradbury Centre has settled down well into its new service for NHS Highland as a Community Health and Well-being Hub. This, of course, is in addition to its long-standing role as a lunch club and social centre for our local communities. Regular review meetings with NHS Highland have identified some minor areas of concern, particularly regarding communication with Social Workers and the provision of escorts for some clients on the Bradbury bus. These issues are being addressed, but on the whole, it was agreed that the Bradbury Centre was providing a very satisfactory service.

Two major projects have been under consideration by the Board over the last year, both requiring considerable fund-raising ingenuity. The first concerns a replacement for the Bradbury bus. Although this vehicle is still relatively new, the Board has recognised the need for greater capacity than currently provided and options for a larger vehicle have been investigated. Although not strictly speaking within the remit of this statement, I am pleased to announce that a new 17-seat bus has now been ordered, and that more than half of the cost of this vehicle has been raised from outside sources. The second project concerns the Bradbury Centre itself. Again it has been recognised that the numbers of clients wishing to use the Bradbury facilities will rise in the future, leading to the need for greater space in the building. Preliminary plans and associated costings have therefore been sought for an extension to the lounge area in the direction of the Kyle of Sutherland. This will also include an upgrade to the heating system and wherever possible the use of renewable energy sources.

For both these projects, we have benefitted considerably from the advice and assistance of Helen Houston (Kyle of Sutherland Development Officer) and on behalf of the Board I would like to thank her sincerely for all her efforts.

I would also like to offer my profound thanks to the people who really make the Bradbury work - Lorraine Askew and her dedicated band of staff and volunteers. That so small a team can offer such a superb service is quite remarkable and is greatly appreciated by all who use the Centre (those that have been known to grumble truly do not know how well off they are). I would like to express my gratitude to my colleagues on the Board, all volunteers, for their assistance in promoting the good running of the Centre - and in particular to Hilary Gardner for all her hard work as Secretary-cum-Treasurer, a thankless task if ever there was one. Finally, I am very happy to make a special mention of our very own Charlie Dimmock - Thank you Liz - the gardens of the Bradbury Centre are looking exceptional this year.

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
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TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 MARCH 2014**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2014.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	Creich, Croick & Kincardine District Day Care Association
<b>Charity registration number</b>	SCO23259
<b>Company registration number</b>	SC181530
<b>Principal office</b>	Bradbury Centre Bonar Bridge Sutherland IV24 3ER
<b>Registered office</b>	Bradbury Centre Bonar Bridge Sutherland IV24 3ER

**THE TRUSTEES**

The trustees who served the company during the period were as follows:

K Mair (Chairman)  
H Gardner  
M MacBride  
E Kenny  
B Martin (Chairman)  
Dr J Mair  
D Sutherland  
V MacKenzie-Harris  
S Fletcher  
M Goulder  
M Stobo  
B Hartshorn

B Martin (Chairman) was appointed as a chairman on 9 October 2013.  
M Stobo was appointed as a director on 9 October 2013.  
B Hartshorn was appointed as a director on 14 February 2014.  
K Mair (Chairman) resigned as a chairman on 9 October 2013.  
M MacBride resigned as a director on 9 October 2013.  
D Sutherland resigned as a director on 16 January 2014.  
M Goulder resigned as a director on 12 September 2013.

**Secretary** Hilary Gardner

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2014**

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.

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.

The Board is chaired by Dr Brian Martin and Ms Hilary Gardner is Company Secretary. Other Board Members undertake responsibilities that utilise their own specific areas of expertise.

**OBJECTIVES AND ACTIVITIES**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

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  
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**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2014**

**ACHIEVEMENTS AND PERFORMANCE**

The primary activity of the Centre continues to be the luncheon club held on Monday, Tuesday, Wednesday and Friday of each week. The Bradbury Centre has continued to operate throughout the year in its new role as a Community Health and Well Being Hub. During this year the Centre has been developing this new role and has seen a range of new activities and equipment introduced to enhance the general well-being of the Centre's clients. The primary funding for the provision of the Well Being Hub comes from NHS Highland's Social Work services budget under a three year Service Level Agreement which is due for re-negotiation and hopefully renewal in March 2015. This SLA funding covers the running costs of the Centre and its own staff for the Monday and Friday service provision. To meet all the remaining costs of the Centre we rely on our own generated income, fund raising and various grants and donations. NHS Highland staff are not involved in the delivery of the service at the Bradbury Centre although we continue to work closely with the NHS via their social workers, the local doctors and the staff at Migdale Hospital. New clients are frequently referred to the Centre from these sources together with personal referrals from families and friends.

During the year under review the numbers attending the Centre have continued to increase. Frequently the Centre is at its full capacity. The continued and increasing demand for the services being provided is most encouraging and it is hoped that in the future we may be able to extend the building in order to meet this increasing demand. All this is dependent on acquiring funding to cover the costs involved and the Board of Directors together with staff at The Kyle of Sutherland Development Trust are actively looking at ways of funding major development projects.

While there are embryonic plans for developing the Centre the regular activities continue week by week. A range of activities are run on Mondays and Fridays including chair based exercise routines and Otago, music and movement sessions led by staff from Eden Court, Inverness, indoor games such as bowls, mind and memory stimulation games, darts, lower arranging and handicrafts and art sessions. We greatly appreciate all those who come into the Centre to assist with the running of these activities that do so much to enhance the sessions for our clients. We are also delighted that we continue to have visits from local school children, music groups and individual musicians to entertain the clients. We believe that it is important to promote a sense of community spirit across the generations within our community and by having visits from young people this creates friendships and develop respect and understanding.

The monthly act of worship organised and conducted by members of several of the local churches continue to be well supported with the elderly clients enjoying the opportunity to sing favourite hymns and meet with others from the community who come along to the Centre to participate.

All the Trustees wish to extend their thanks as usual to all the staff and volunteers who have assisted us during the past year. The hard work and dedication of all those associated with the Centre is greatly appreciated by all who use the Centre whether on a regular basis as members of the lunch club, or as clients referred to the wellbeing hub by health professionals or by those members of the general public who make use of the wide range of services that the Centre offers. We would like to thank the staff particularly for their dedication to the centre and for all the hard work they have put in to making the new Heath and Well Being Hub such a success. It is also important to extend my thanks to all those

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**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2014**

who volunteer their services to the Centre. Without them the Centre would not be the place that it is. We would like to extend our especial thanks to Liz and her helpers who have worked tirelessly in the gardens which are a delight to all the clients, staff and also those in the community that pass by. Not only are the flower displays spectacular but the fruit and vegetables produced in the raised beds are an added attraction and healthy addition to the lunch menus week by week.

**FINANCIAL REVIEW**

This year's annual accounts show an overall surplus of £11,566 (£3,360 - 2013)

The total income for the year of £109,976 shows a small increase over 2013 when the income was £105,325. During the year the Association worked closely with The Kyle of Sutherland Development Trust who had been commissioned to undertake a strategic review of the Association and its activities. This was a review that was funded by a £5,000 grant from the Scottish Community Foundation (Achany Windfarm Community Benefit Fund). As a result of working with the Trust several new sources of funding were identified and applications to several were successful. These included the Allan Lane Foundation (£4,524) and the Robertson Trust (£7,000). An additional sum of £1,080 from the Beinn Tharsuinn Community Fund towards costs of architects drawings for a possible extension to the Bradbury Centre was also received at the end of the year with the plans being prepared in early 2014/15.

The centre's regular activities have continued without significant change from the previous year. Total expenditure is slightly lower at £98,410 (£101,965 - 2013) The trustees and staff are continually looking for ways to improve the efficient running of the centre. and to manage costs. Energy costs, largely electricity, which is used to heat both the building and its water is a major expenditure item and during the year we took advice from an energy consultant and have changed our supplier and we hope to see reduced costs in the future. A complete review of the heating system will be done if plans for an extension progress. Renewable heating options will be considered providing they guarantee the necessary degree of flexibility that is essential to ensure the comfort of our elderly clients at all times.

The Centre's transport operation continues to bring great benefits to the centre. The majority of users are those with travel cards and we receive the concessionary fares payments from the Scottish Government. The use of the minibus by other community groups continues to be promoted but the take up is relatively small. However income this year increased to £1,293 (£313 - 2013). It is hoped that when we have the new, larger bus it will be more attractive for hire as it will be large enough to transport sports teams and school groups.

The overall financial position at the end of the year remains strong. Cash in the bank at the 31st March includes the NHS Highland funding for the first six months of the next financial year (£24,482). Although the level of unrestricted reserves stands at £94,326 the Trustees consider this appropriate in the light of the number of staff the association employs and the nature of the service that it provides which could not be terminated quickly without causing significant hardship to a very vulnerable group of people, many of whom rely on the Association's services to allow them to remain living independently in their own homes.

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2014**

**PLANS FOR FUTURE PERIODS**

The ongoing success of the Centre is very much dependent on our ability to be able to transport many of our clients into Bonar Bridge from the outlying rural communities. Some five years ago we took the decision to acquire our own fully accessible minibus in order that we could supplement the rather limited local bus services. That decision has proved to be an excellent one and the transport service continues to serve not only the Centre's clients but a much wider range of people in the community. However, the age of the current bus is such that increasing time and money is being required for maintenance. In addition the size of the existing bus is proving limiting. It has therefore been decided during this financial year to look at raising funds to replace the existing bus with a slightly larger one. The Board of Directors has been working closely with The Kyle of Sutherland Development Trust to source funding for the replacement which it is estimated will cost some £60,000. This search for funding has had some significant success and is ongoing but it is expected that the Centre will take delivery of the new bus in late 2014.

In looking to the future we are conscious that our funding from NHS Highland is only guaranteed until March 2015. By the end of September 2014, under the terms of our existing Service Level Agreement we will have heard if there is to be any change to the current funding arrangements. However, we continue to need to actively seek new sources of funding in order that the long term future of the Centre and its very valuable work can be assured. In this current financial year we have been successful in accessing £17,604 in grants from a number of different trusts. These include The Allan Lane Foundation, The Robertson Trust, the local Beinn Tharsuin Windfarm Community benefit funds and the Scottish Community Foundation. In the financial year to 31st March 2015 our focus will be to raise funds towards the cost of our new minibus and at the date of writing this report the Board of Directors are delighted to be able to say that £24,000 in grants has already been secured. With this money guaranteed the Board has approved the ordering of the new 17 seater minibus. As this bus will be purpose built to our own specification there is a lead time of some six months before we will take delivery which we hope will be before the end of 2014.

**RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Creich, Croick & Kincardine District Day Care Association for the purposes of company law) are responsible for preparing the Trustees Annual Report, the Chairman's statement and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 MARCH 2014**

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 that period. 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 proper 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 trustees 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.

**INDEPENDENT EXAMINER**

JAMES D ROBERTSON

Chartered Accountant

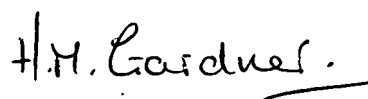
has been re-appointed as independent examiner for the ensuing year.

**SMALL COMPANY PROVISIONS**

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

Registered office:  
Bradbury Centre  
Bonar Bridge  
Sutherland  
IV24 3ER

Signed by order of the trustees



HILARY GARDNER  
Company Secretary

6 October 2014

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION**

**YEAR ENDED 31 MARCH 2014**

I report on the accounts of the charity for the year ended 31 March 2014 set out on pages 10 to 18.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees (who are also the directors of Creich, Croick & Kincardine District Day Care Association for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination as required under section 44(1) (c) of the Act, 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 seeking explanations from you as 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 whether the accounts present a 'true and fair view'.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

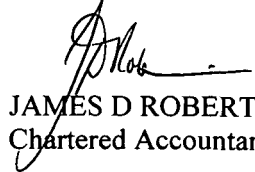
- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF  
CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION *(continued)***

**YEAR ENDED 31 MARCH 2014**

  
JAMES D ROBERTSON  
Chartered Accountant

Independent examiner

10 Knockbreck Street  
TAIN  
Ross-Shire  
IV19 1BJ

30 September 2014

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2014**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	56,645	17,604	74,249	73,538
Activities for generating funds	3	35,607	—	35,607	30,062
Investment income	4	120	—	120	1,725
<b>TOTAL INCOMING RESOURCES</b>		<u>92,372</u>	<u>17,604</u>	<u>109,976</u>	<u>105,325</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Costs of generating voluntary income	5	(24,921)	—	(24,921)	(27,198)
Charitable activities	6/7	(54,697)	(16,524)	(71,221)	(72,682)
Governance costs	8	(2,268)	—	(2,268)	(2,085)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(81,886)</u>	<u>(16,524)</u>	<u>(98,410)</u>	<u>(101,965)</u>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>	9	10,486	1,080	11,566	3,360
Transfer between funds	10	<u>(35,000)</u>	<u>35,000</u>	<u>—</u>	<u>—</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		(24,514)	36,080	11,566	3,360
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>334,595</u>	<u>—</u>	<u>334,595</u>	<u>331,683</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>310,081</u>	<u>36,080</u>	<u>346,161</u>	<u>335,043</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 14 to 18 form part of these financial statements.

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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INCOME AND EXPENDITURE ACCOUNT  
YEAR ENDED 31 MARCH 2014**

	Note	2014 £	2013 £
<b>INCOME</b>		<b>109,856</b>	103,600
<b>TOTAL INCOME</b>		<b>109,856</b>	103,600
<b>TOTAL EXPENDITURE</b>		<b>(98,410)</b>	(101,965)
<b>OPERATING SURPLUS</b>	<b>9</b>	<b>11,446</b>	1,635
<b>OTHER INCOME</b>			
Interest receivable and similar income	<b>4</b>	<b>120</b>	1,725
<b>RETAINED SURPLUS FOR THE FINANCIAL YEAR</b>		<b>11,566</b>	3,360

The Income and Expenditure Account includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 14 to 18 form part of these financial statements.

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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**BALANCE SHEET**

**31 MARCH 2014**

	Note	2014 £	2013 £
<b>FIXED ASSETS</b>			
Tangible assets	12	215,755	217,375
<b>CURRENT ASSETS</b>			
Debtors	13	146	—
Cash at bank and in hand		155,839	142,958
		<u>155,985</u>	<u>142,958</u>
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(25,579)</u>	<u>(25,290)</u>
<b>NET CURRENT ASSETS</b>		<b>130,406</b>	<b>117,668</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>346,161</b></u>	<u><b>335,043</b></u>
<b>NET ASSETS</b>		<u><b>346,161</b></u>	<u><b>335,043</b></u>
<b>FUNDS</b>			
Restricted income funds	15	36,080	—
Unrestricted income funds	16	310,081	335,043
<b>TOTAL FUNDS</b>		<u><b>346,161</b></u>	<u><b>335,043</b></u>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements 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 surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The Balance sheet continues on the following page.

The notes on pages 14 to 18 form part of these financial statements.

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**BALANCE SHEET** *(continued)*

**31 MARCH 2014**

These financial statements were approved by the members of the committee on the 6 October 2014 and are signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Dr B Martin', is written over the printed name.

DR B MARTIN  
Chairman

The notes on pages 14 to 18 form part of these financial statements.

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2014**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
Motor Vehicles	- 33.3% reducing balance

**2. VOLUNTARY INCOME**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2014 £</b>	<b>Total Funds 2013 £</b>
<b>Donations</b>				
Donations and fund raising	6,672	—	6,672	3,650
Donations - transport	—	—	—	23
<b>Grants receivable</b>				
Grants receivable	49,940	17,604	67,544	69,732
Subscriptions	33	—	33	133
	<u>56,645</u>	<u>17,604</u>	<u>74,249</u>	<u>73,538</u>

**3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS**

	<b>Unrestricted Funds £</b>	<b>Total Funds 2014 £</b>	<b>Total Funds 2013 £</b>
Other activities for generating funds - Lunch club, etc.	18,630	18,630	19,537
Other activities for generating funds - Bus fares & hires, etc.	16,977	16,977	10,525
	<u>35,607</u>	<u>35,607</u>	<u>30,062</u>



**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2014**

**4. INVESTMENT INCOME**

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Bank interest receivable	<u>120</u>	<u>120</u>	<u>1,725</u>

**5. COSTS OF GENERATING VOLUNTARY INCOME**

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Costs of generating income - lunch club, etc.	7,356	7,356	8,028
Costs of generating income - Bus fares & hire	<u>17,565</u>	<u>17,565</u>	<u>19,170</u>
	<u>24,921</u>	<u>24,921</u>	<u>27,198</u>

**6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Charitable activity	<u>54,697</u>	<u>16,524</u>	<u>71,221</u>	<u>72,682</u>

**7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly	Grant funding activities	Total Funds 2014	Total Funds 2013
	£	£	£	£
Charitable activity	<u>66,221</u>	<u>5,000</u>	<u>71,221</u>	<u>72,682</u>

**8. GOVERNANCE COSTS**

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£
Accountancy fees	832	832	2,085
Book-keeping fees	500	500	—
HR services	<u>936</u>	<u>936</u>	<u>—</u>
	<u>2,268</u>	<u>2,268</u>	<u>2,085</u>

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2014**

**9. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	<b>2014</b>	2013
	<b>£</b>	<b>£</b>
Depreciation	<b>3,258</b>	4,622
Auditors' fees	<b>500</b>	—
Operating lease costs:		
- Other	<b><u>365</u></b>	<u>—</u>

**10. FUND TRANSFERS**

£35,000 has been transferred from unrestricted funds to restricted funds during the year.

This is for the purchase of a new bus which will be purchased in the year to 31 March 2015.

**11. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>2014</b>	2013
	<b>£</b>	<b>£</b>
Wages and salaries	<b>60,153</b>	54,927
Social security costs	<b><u>—</u></b>	<u>1,720</u>
	<b><u>60,153</u></b>	<u>56,647</u>

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2014</b>	2013
	<b>No</b>	<b>No</b>
Number of administrative staff	<b><u>2</u></b>	<u>6</u>

No employee received remuneration of more than £60,000 during the year (2013 - Nil).

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
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NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2014**

**12. TANGIBLE FIXED ASSETS**

	Land and buildings £	Other plant & machinery etc. £	Total £
<b>COST</b>			
At 1 April 2013	208,130	63,011	271,141
Additions	—	1,638	1,638
<b>At 31 March 2014</b>	<u>208,130</u>	<u>64,649</u>	<u>272,779</u>
<b>DEPRECIATION</b>			
At 1 April 2013	—	53,766	53,766
Charge for the year	—	3,258	3,258
<b>At 31 March 2014</b>	<u>—</u>	<u>57,024</u>	<u>57,024</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2014</b>	<u>208,130</u>	<u>7,625</u>	<u>215,755</u>
At 31 March 2013	<u>208,130</u>	<u>9,245</u>	<u>217,375</u>

**13. DEBTORS**

	2014 £	2013 £
Trade debtors	<u>146</u>	<u>—</u>

**14. CREDITORS: Amounts falling due within one year**

	2014 £	2013 £
PAYE and social security	496	—
Accruals	<u>25,083</u>	<u>25,290</u>
	<u>25,579</u>	<u>25,290</u>

**15. RESTRICTED INCOME FUNDS**

	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2014 £
Restricted Fund 1	1,080	—	—	1,080
Restricted Fund 2	—	—	35,000	35,000
Restricted Fund 3	<u>16,524</u>	<u>(16,524)</u>	—	—
	<u>17,604</u>	<u>(16,524)</u>	<u>35,000</u>	<u>36,080</u>

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2014**

**16. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2013 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2014 £
General Funds	<u>334,595</u>	<u>92,372</u>	<u>(81,886)</u>	<u>(35,000)</u>	<u>310,081</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
Restricted Fund 1	–	1,080	1,080
Restricted Fund 2	–	<u>35,000</u>	<u>35,000</u>
	–	<u>36,080</u>	<u>36,080</u>
<b>Unrestricted Income Funds</b>	<u>215,755</u>	<u>94,326</u>	<u>310,081</u>
<b>Total Funds</b>	<u>215,755</u>	<u>130,406</u>	<u>346,161</u>

**18. COMPANY LIMITED BY GUARANTEE**

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**MANAGEMENT INFORMATION**

**YEAR ENDED 31 MARCH 2014**

**The following pages do not form part of the statutory financial statements  
which are the subject of the independent examiner's report on pages 8 to 9.**

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2014**

	2014 £	2013 £
<b>INCOMING RESOURCES</b>		
<b>VOLUNTARY INCOME</b>		
Donations and fund raising	6,672	3,650
Donations - transport	–	23
Grants receivable	67,544	69,732
Subscriptions	33	133
	<u>74,249</u>	<u>73,538</u>
<b>ACTIVITIES FOR GENERATING FUNDS</b>		
Other activities for generating funds - Lunch club, etc.	18,630	19,537
Other activities for generating funds - Bus fares & hires, etc.	16,977	10,525
	<u>35,607</u>	<u>30,062</u>
<b>INVESTMENT INCOME</b>		
Bank interest receivable	120	1,725
	<u>120</u>	<u>1,725</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>109,976</u>	<u>105,325</u>
<b>RESOURCES EXPENDED</b>		
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
Cost of sales - Purchases	7,356	8,028
Staff costs - Wages & Salaries	7,966	7,597
Operating leases - Other assets	365	–
Establishment - Repairs & maintenance	40	–
Establishment - Insurance	1,021	–
Vehicle leasing/hire charges	85	–
Office expenses - Other	52	–
Depreciation	3,081	4,622
Bus running costs	3,722	4,868
Sundry transport expenses	893	2,083
Volunteer expenses	321	–
Staff training	19	–
	<u>24,921</u>	<u>27,198</u>

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2014**

	2014 £	2013 £
<b>CHARITABLE ACTIVITIES</b>		
Staff costs - Wages & Salaries	52,187	49,050
Establishment - Light & heat	4,567	6,126
Establishment - Repairs & maintenance	2,357	7,643
Establishment - Insurance	1,335	1,164
Office expenses - Telephone	627	744
Office expenses - Other	571	1,972
Depreciation	177	—
Staff training & welfare	520	1,772
Instructors fees	—	629
Volunteer expenses	1,573	1,242
Cleaning & gardening	681	682
Sundry expenses	1,626	1,658
SCF grant	5,000	—
	<u>71,221</u>	<u>72,682</u>
<b>GOVERNANCE COSTS</b>		
Accountancy fees	832	2,085
Book-keeping fees	500	—
HR services	936	—
	<u>2,268</u>	<u>2,085</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>98,410</u>	<u>101,965</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	<u>11,566</u>	<u>3,360</u>

**CREICH, CROICK & KINCARDINE DISTRICT DAY CARE  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2014**

	2014 £	2013 £
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
<b>Costs of generating income - lunch club, etc.</b>		
Cost of sales - Purchases	7,356	8,028
<b>Costs of generating income - Bus fares &amp; hire</b>		
Staff costs - Wages & Salaries	7,966	7,597
Operating leases - Other assets	365	-
Establishment - Repairs & maintenance	40	-
Establishment - Insurance	1,021	-
Vehicle leasing/hire charges	85	-
Office expenses - Other	52	-
Depreciation	3,081	4,622
Bus running costs	3,722	4,868
Sundry transport expenses	893	2,083
Volunteer expenses	321	-
Staff training	19	-
	<u>17,565</u>	<u>19,170</u>
	<u>24,921</u>	<u>27,198</u>
<b>CHARITABLE ACTIVITIES</b>		
<b>Charitable activity</b>		
<i>Activities undertaken directly</i>		
Staff costs - Wages & Salaries	52,187	49,050
Establishment - Light & heat	4,567	6,126
Establishment - Repairs & maintenance	2,357	7,643
Establishment - Insurance	1,335	1,164
Office expenses - Telephone	627	744
Office expenses - Other	571	1,972
Depreciation	177	-
Staff training & welfare	520	1,772
Instructors fees	-	629
Volunteer expenses	1,573	1,242
Cleaning & gardening	681	682
Sundry expenses	1,626	1,658
	<u>66,221</u>	<u>72,682</u>
<i>Grant funding activities</i>		
SCF grant	5,000	-
	<u>71,221</u>	<u>72,682</u>
	<u>71,221</u>	<u>72,682</u>