

COMPANY REGISTRATION NUMBER SC181530

**CREICH, CROICK & KINCARDINE DISTRICT  
DAY CARE ASSOCIATION  
COMPANY LIMITED BY GUARANTEE  
UNAUDITED FINANCIAL STATEMENTS  
31 MARCH 2015**

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 2015**

<b>CONTENTS</b>	<b>PAGE</b>
Chairman's statement	<b>1</b>
Trustees Annual Report	<b>2</b>
Independent examiner's report to the members	<b>8</b>
Statement of financial activities (incorporating the income and expenditure account)	<b>10</b>
Balance sheet	<b>11</b>
Notes to the financial statements	<b>13</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>19</b>

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

**CHAIRMAN'S STATEMENT**

**YEAR ENDED 31 MARCH 2015**

The Bradbury Centre continues successfully to provide the service of a Community Health and Well-being Hub for our local residents. As mentioned in my last report, there are still some issues that require attention - not to be unexpected in a new venture - but these are under regular review between the Board and NHS Highland. We also, of course, continue to provide our long-standing role as lunch club and social centre for our local communities.

Two important aspects of note this year should be mentioned. Firstly, in early November, the Bradbury bus suffered a freak accident which resulted in the shattering of the glass on the left side panel. A routine insurance claim you might expect, but it has taken nearly eleven months to settle the matter! I cannot emphasise enough how much time and effort this has cost our management team, in particular Lorraine the Centre Manager, and ultimately members of the Board. So much so that we consider there might well be a case for compensation to present to the Ombudsman. Those of you who travel to the Centre by bus will have noticed, however, that in the interim, a new, larger and more versatile vehicle has been acquired by the Bradbury and, in its smart blue and silver livery, has become a familiar sight in the district.

Secondly, for personal reasons, our feisty cook Fiona had to leave and was replaced by Tommy Gordon, who himself has recently moved on to a new position. Luckily, this coincided with a number of applications for the post and interviews are to take place with a view to an immediate appointment.

I must also reiterate my profound thanks to Lorraine Askew and her dedicated band of staff and volunteers. We are very fortunate to have such a superb service from so small a team and it 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): these thanks are particularly relevant given the immense distraction to the management by the problem with the bus. 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 especially to Hilary Gardner for her support and all her hard work as Secretary-cum-Treasurer, a thankless task if ever there was one. Finally, I am very happy to make special mention once again of our volunteer gardener - Thank you Liz - the gardens of the Bradbury Centre are looking as beautiful as ever this year and of course the vegetables are a welcome addition to the kitchen larder.

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

**TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2015**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2015.

**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:

H Gardner  
E Kenny  
B Martin (Chairman)  
Dr J Mair  
V MacKenzie-Harris  
S Fletcher  
M Stobo  
B Hartshorn  
Dr C Mair

Dr C Mair was appointed as a director on 15 October 2014.

Dr J Mair resigned as a director on 15 October 2014.

K Mair was appointed as a director on 9 April 2015.

**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 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.

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

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

**YEAR ENDED 31 MARCH 2015**

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  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

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

**YEAR ENDED 31 MARCH 2015**

**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 role as a Community Health and Well Being Hub. During this year the Centre has continued to develop this role and has seen an increasing number of activities and new 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 has been extended for a further three years to March 2018. 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 fluctuated but remain good with some days full to capacity and with a waiting list. 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. To date the only work undertaken has been to have initial architects drawings prepared.

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, flower 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 Health and Well Being Hub such a success. It is also important to extend my thanks to all those who volunteer their services to the Centre. Without them the Centre would not be the place that it is.

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

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

**YEAR ENDED 31 MARCH 2015**

**FINANCIAL REVIEW**

This year's annual accounts show an overall surplus of £13,927 (£11,566 - 2014)

The total income for the year of £124,532 shows an increase over 2014 of £14,556. This is due to that fact that grants of 24,000 were received during the year towards the cost of the new minibus. Without these grant the financial year would be reporting a deficit of £10,073. Within this deficit is the depreciation charge for the year, largely on the two minibuses which amounted to £12,864.

The centre's regular activities have continued without significant change from the previous year. Total expenditure is higher by £12,195 at £110,605 (£98,410 - 2014). Again this is almost entirely due to the high depreciation charge on the new vehicle.

The trustees and staff are continually looking for ways to improve the efficient running of the centre and to manage costs. During the financial year food costs have been kept at the same level as the previous year due to the careful control of budgets and wise shopping practises, taking advantage of as many bargains as can be obtained. Energy costs, following the switch in supplier, continue to decrease which has been encouraging though it is not expected to continue for a further year.

During the year expenditure on repairs and maintenance and general improvements to the centre have included the redecoration of the hallway and the complete refit of the quiet room, formerly the computer room. This change has been greatly appreciated by the clients, some of whom enjoy the opportunity to be away from the main activities in the centre and listen to music, read and play games together.

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 still relatively small and lower than the previous year. (£555 - 2015, £1,293 - 2014). Part of this fall was due to the fact that a bus had to be hired while the centre's old bus was off the road and the new one had not been delivered. It is hoped that now with the larger bus the take up by community groups will increase.

The overall financial position at the end of the year remains strong at £130,977 (£155,838 - 2014). 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 £66,201 (£94,326 - 2014) 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  
ASSOCIATION  
COMPANY LIMITED BY GUARANTEE**

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

**YEAR ENDED 31 MARCH 2015**

**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. During the financial year under review the Association has purchased its replacement bus. This is slightly larger than the old one and allows additional flexibility in the number of people we can carry especially those requiring wheelchair access. At the end of November 2014 the old bus was put out of action by the implosion of a side window. This has proved to be enormously difficult to get replaced and at the time of writing (September 2015) negotiations are still ongoing with the insurers, the insurance ombudsman and the insurance broker regarding the future of the old bus. It is likely that it will be treated as an insurance write off but no claim value has yet been agreed. The service provided by the insurers throughout has been far from satisfactory, hence the need to bring the matter to the attention of the Ombudsman.

**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).

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.



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

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

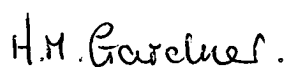
**YEAR ENDED 31 MARCH 2015**

**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

9 October 2015

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

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

**YEAR ENDED 31 MARCH 2015**

I report on the accounts of the charity for the year ended 31 March 2015 set out on pages 10 to 17.

**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:

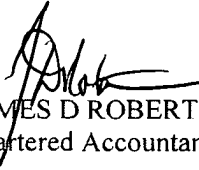
- proper accounting records are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of 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.

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

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

**YEAR ENDED 31 MARCH 2015**

  
JAMES D ROBERTSON  
Chartered Accountant

Independent examiner

10 Knockbreck Street  
TAIN  
Ross-Shire  
IV19 1BJ

7 October 2015

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE  
INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2015**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	68,814	24,380	93,194	74,249
Activities for generating funds	3	31,062	—	31,062	35,607
Investment income	4	70	—	70	120
Other incoming resources	5	205	—	205	—
<b>TOTAL INCOMING RESOURCES</b>		<u>100,151</u>	<u>24,380</u>	<u>124,531</u>	<u>109,976</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Costs of generating voluntary income	6	(24,226)	(9,849)	(34,075)	(24,921)
Charitable activities	7/8	(73,520)	(1,080)	(74,600)	(71,221)
Governance costs	9	(1,930)	—	(1,930)	(2,268)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(99,676)</u>	<u>(10,929)</u>	<u>(110,605)</u>	<u>(98,410)</u>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>					
	10	475	13,451	13,926	11,566
Transfer between funds	11	10,148	(10,148)	—	—
<b>NET INCOME FOR THE YEAR</b>		<u>10,623</u>	<u>3,303</u>	<u>13,926</u>	<u>11,566</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>310,081</u>	<u>36,080</u>	<u>346,161</u>	<u>334,595</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>320,704</u>	<u>39,383</u>	<u>360,087</u>	<u>346,161</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 13 to 17 form part of these financial statements.

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

**BALANCE SHEET**

**31 MARCH 2015**

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>			
Tangible assets	13	254,503	215,755
<b>CURRENT ASSETS</b>			
Debtors	14	378	146
Cash at bank and in hand		130,977	155,838
		<u>131,355</u>	<u>155,984</u>
<b>CREDITORS: Amounts falling due within one year</b>	15	<u>(25,771)</u>	<u>(25,578)</u>
<b>NET CURRENT ASSETS</b>		<b>105,584</b>	<b>130,406</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>360,087</b></u>	<u><b>346,161</b></u>
<b>NET ASSETS</b>		<u><b>360,087</b></u>	<u><b>346,161</b></u>
<b>FUNDS</b>			
Restricted income funds	16	39,383	36,080
Unrestricted income funds	17	320,704	310,081
<b>TOTAL FUNDS</b>		<u><b>360,087</b></u>	<u><b>346,161</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 profit or loss 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 .

**The Balance sheet continues on the following page.**

**The notes on pages 13 to 17 form part of these financial statements.**

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

**BALANCE SHEET** *(continued)*

**31 MARCH 2015**

These financial statements were approved by the members of the committee on the 9 October 2015 and are signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Dr B Martin', with a stylized flourish at the end.

DR B MARTIN  
Chairman

The notes on pages 13 to 17 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 2015**

**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

**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	- 20% straight line

**2. VOLUNTARY INCOME**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2015 £</b>	<b>Total Funds 2014 £</b>
<b>Donations</b>				
Donations and fund raising	8,826	—	8,826	6,672
<b>Grants receivable</b>				
Grants receivable	59,930	24,380	84,310	67,544
Subscriptions	58	—	58	33
	<u>68,814</u>	<u>24,380</u>	<u>93,194</u>	<u>74,249</u>

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

	<b>Unrestricted Funds £</b>	<b>Total Funds 2015 £</b>	<b>Total Funds 2014 £</b>
Other activities for generating funds - Lunch club, etc.	14,814	14,814	18,630
Other activities for generating funds - Bus fares & hires, etc.	16,248	16,248	16,977
	<u>31,062</u>	<u>31,062</u>	<u>35,607</u>

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

**YEAR ENDED 31 MARCH 2015**

**4. INVESTMENT INCOME**

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Bank interest receivable	<u>70</u>	<u>70</u>	<u>120</u>

**5. OTHER INCOMING RESOURCES**

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Gains on disposal of tangible fixed assets for charity's own use	<u>205</u>	<u>205</u>	<u>—</u>

**6. COSTS OF GENERATING VOLUNTARY INCOME**

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Costs of generating income - lunch club, etc.	7,011	—	7,011	7,356
Costs of generating income - Bus fares & hire	<u>17,215</u>	<u>9,849</u>	<u>27,064</u>	<u>17,565</u>
	<u>24,226</u>	<u>9,849</u>	<u>34,075</u>	<u>24,921</u>

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

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Charitable activity	<u>73,520</u>	<u>1,080</u>	<u>74,600</u>	<u>71,221</u>

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

	Activities undertaken directly	Total Funds 2015	Total Funds 2014
	£	£	£
Charitable activity	<u>74,601</u>	<u>74,601</u>	<u>71,221</u>



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

**YEAR ENDED 31 MARCH 2015**

**9. GOVERNANCE COSTS**

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£
Accountancy fees	650	650	832
Book-keeping fees	500	500	500
HR services	780	780	936
	<u>1,930</u>	<u>1,930</u>	<u>2,268</u>

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

This is stated after charging:

	2015	2014
	£	£
Depreciation	12,864	3,258
Operating lease costs:		
- Other	<u>168</u>	<u>365</u>

**11. FUND TRANSFERS**

An excess of £10,148 in the restricted fund for the purchase of the new bus was transferred to the unrestricted fund during the year.

**12. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	2015	2014
	£	£
Wages and salaries	62,072	60,153
Social security costs	—	—
	<u>62,072</u>	<u>60,153</u>

**Particulars of employees:**

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

	2015	2014
	No	No
Number of administrative staff	<u>3</u>	<u>6</u>

No employee received remuneration of more than £60,000 during the year (2014 - Nil).

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

**YEAR ENDED 31 MARCH 2015**

**13. TANGIBLE FIXED ASSETS**

	Land and buildings £	Other plant & machinery etc. £	Total £
<b>COST</b>			
At 1 April 2014	208,130	64,649	272,779
Additions	—	51,612	51,612
<b>At 31 March 2015</b>	<u>208,130</u>	<u>116,261</u>	<u>324,391</u>
<b>DEPRECIATION</b>			
At 1 April 2014	—	57,024	57,024
Charge for the year	—	12,864	12,864
<b>At 31 March 2015</b>	<u>—</u>	<u>69,888</u>	<u>69,888</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2015</b>	<u>208,130</u>	<u>46,373</u>	<u>254,503</u>
At 31 March 2014	<u>208,130</u>	<u>7,625</u>	<u>215,755</u>

**14. DEBTORS**

	2015 £	2014 £
Trade debtors	<u>378</u>	<u>146</u>

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

	2015 £	2014 £
PAYE and social security	466	496
Accruals	<u>25,305</u>	<u>25,082</u>
	<u>25,771</u>	<u>25,578</u>

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

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2015**

**16. RESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2014 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2015 £
Restricted Fund 1	1,080	—	(1,080)	—	—
Restricted Fund 2	35,000	24,380	(9,849)	(10,148)	39,383
	<u>36,080</u>	<u>24,380</u>	<u>(10,929)</u>	<u>(10,148)</u>	<u>39,383</u>

**17. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2014 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Mar 2015 £
General Funds	310,081	100,151	(99,676)	10,148	320,704

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

	Tangible fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
Restricted Fund 2	39,383	—	39,383
<b>Unrestricted Income Funds</b>	<u>215,120</u>	<u>105,584</u>	<u>320,704</u>
<b>Total Funds</b>	<u>254,503</u>	<u>105,584</u>	<u>360,087</u>

**19. COMPANY LIMITED BY GUARANTEE**

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

**MANAGEMENT INFORMATION**

**YEAR ENDED 31 MARCH 2015**

**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 2015**

	2015 £	2014 £
<b>INCOMING RESOURCES</b>		
<b>VOLUNTARY INCOME</b>		
Donations and fund raising	8,826	6,672
Grants receivable	84,310	67,544
Subscriptions	58	33
	<u>93,194</u>	<u>74,249</u>
<b>ACTIVITIES FOR GENERATING FUNDS</b>		
Other activities for generating funds - Lunch club, etc.	14,814	18,630
Other activities for generating funds - Bus fares & hires, etc.	16,249	16,977
	<u>31,063</u>	<u>35,607</u>
<b>INVESTMENT INCOME</b>		
Bank interest receivable	70	120
<b>OTHER INCOMING RESOURCES</b>		
Gains on disposal of tangible fixed assets for charity's own use	205	—
	<u>124,532</u>	<u>109,976</u>
<b>TOTAL INCOMING RESOURCES</b>		
<b>RESOURCES EXPENDED</b>		
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
Cost of sales - Purchases	7,011	7,356
Staff costs - Wages & Salaries	6,067	7,966
Operating leases - Other assets	168	365
Establishment - Repairs & maintenance	—	40
Establishment - Insurance	1,291	1,021
Vehicle leasing/hire charges	1,739	85
Office expenses - Other	—	52
Depreciation	11,903	3,081
Bus running costs	5,425	3,722
Sundry transport expenses	380	893
Volunteer expenses	91	321
Staff training	—	19
	<u>34,075</u>	<u>24,921</u>

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2015**

	2015 £	2014 £
<b>CHARITABLE ACTIVITIES</b>		
Staff costs - Wages & Salaries	56,005	52,187
Establishment - Light & heat	3,496	4,567
Establishment - Repairs & maintenance	6,012	2,357
Establishment - Insurance	1,293	1,335
Legal & professional - Other	1,935	—
Office expenses - Telephone	563	627
Office expenses - Other	543	571
Depreciation	961	177
Staff training & welfare	360	520
Volunteer expenses	410	1,573
Cleaning & gardening	1,158	681
Sundry expenses	1,865	1,626
SCF grant	—	5,000
	<u>74,601</u>	<u>71,221</u>
<b>GOVERNANCE COSTS</b>		
Accountancy fees	650	832
Book-keeping fees	500	500
HR services	780	936
	<u>1,930</u>	<u>2,268</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>110,606</u>	<u>98,410</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	<u>13,926</u>	<u>11,566</u>

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2015**

	2015 £	2014 £
<b>COSTS OF GENERATING VOLUNTARY INCOME</b>		
<b>Costs of generating income - lunch club, etc.</b>		
Cost of sales - Purchases	7,011	7,356
<b>Costs of generating income - Bus fares &amp; hire</b>		
Staff costs - Wages & Salaries	6,067	7,966
Operating leases - Other assets	168	365
Establishment - Repairs & maintenance	-	40
Establishment - Insurance	1,291	1,021
Vehicle leasing/hire charges	1,739	85
Office expenses - Other	-	52
Depreciation	11,903	3,081
Bus running costs	5,425	3,722
Sundry transport expenses	380	893
Volunteer expenses	91	321
Staff training	-	19
	<u>27,064</u>	<u>17,565</u>
	<u>34,075</u>	<u>24,921</u>
<b>CHARITABLE ACTIVITIES</b>		
<b>Charitable activity</b>		
<i>Activities undertaken directly</i>		
Staff costs - Wages & Salaries	56,005	52,187
Establishment - Light & heat	3,496	4,567
Establishment - Repairs & maintenance	6,012	2,357
Establishment - Insurance	1,293	1,335
Legal & professional - Other	1,935	-
Office expenses - Telephone	563	627
Office expenses - Other	543	571
Depreciation	961	177
Staff training & welfare	360	520
Volunteer expenses	410	1,573
Cleaning & gardening	1,158	681
Sundry expenses	1,865	1,626
	<u>74,601</u>	<u>66,221</u>
<i>Grant funding activities</i>		
SCF grant	-	5,000
	<u>74,601</u>	<u>71,221</u>
	<u>74,601</u>	<u>71,221</u>