

Company Registration No. SC284546 (Scotland)

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

(a company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 SEPTEMBER 2019

Scottish Charity No. : SC036623



AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

COMPANY INFORMATION

Directors	Listed on Directors' Report
Secretary	Stephen McCarron
Company number	SC284546
Charity number	SC036623
Registered office	The Boswell Centre 18 Well Road Auchinleck KA18 2LA
Independent Examiner	Ken McCracken B.Acc, C.A. JRD LLP 11 Portland Road Kilmarnock KA1 2BT
Business address	The Boswell Centre 18 Well Road Auchinleck KA18 2LA
Bankers	Bank of Scotland 43/45 Townhead Street Cumnock KA18 1LF

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

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AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

DIRECTORS' REPORT FOR THE YEAR ENDED 28 SEPTEMBER 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 September 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Legal and Administrative Information

Company Information

The Scottish Charity reference, company contact information and other administrative details are shown on the foregoing company information schedule.

Board of Directors

The following directors served throughout the year unless otherwise noted:

Neil McGhee
Evelyn Robertson
Robert McCallum
Thomas Gibson
Christine Walker
Arthur Burley

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

Independent Examiner

Ken McCracken B.Acc, C.A of JRD LLP stands for reappointment as Independent Examiner at the forthcoming AGM.

Structure, Governance and Management

Constitution

The company is a registered Scottish charity. A copy of the company's Memorandum and Articles of Association, which deal with the appointment and termination of directors, restrictions imposed on the company and powers of investment, among other matters, is available from the directors at the registered office.

Recruitment and Appointment of Trustees

Directors, who are considered to be the only trustees of the charity, are appointed in accordance with the company's constitution.

Related Parties

There were no transactions during the period between the charity and a related party of any trustee. This is with the exception of one director being an elected member of the local authority which is a funder of the charity.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

DIRECTORS' REPORT FOR THE YEAR ENDED 28 SEPTEMBER 2019

Organisational Structure

The Directors are responsible for policy decisions and ensuring that the organisation operates within its constitution. Regular meetings are held to effect policy decisions. Directors are Trustees in law for the charity and have a fiduciary responsibility over its assets and finances.

There are currently 13 members of staff, to fulfil the day-to-day responsibilities on behalf of the Directors, with a view to recruiting further staff as required.

The charity operates a hierarchical management structure in line with Board policy requirements. The key management personnel during the year were:

Development Manager	Stephen McCarron
Senior Engagement Officer	Paul McKenzie
Centre Manager	Kaye Hannah

Pay Policy for Senior Staff

The pay of senior staff is reviewed annually by the Board with reference to pay scales for similar organisations within the sector.

Risk Management

The present Board is aware of the need to develop its risk assessment procedures and this is currently being addressed. The Board feels that adequate insurances are in place in respect of the charity's activities. The uncertainty of funding beyond the short-term is a general concern within the voluntary sector. However, the Board has been successful with recent funding negotiations despite the impact of the Coronavirus (COVID-19) pandemic and remain very positive about the future of the charity.

Objectives and Activities

Objectives

The company's principal activity is the promotion of community development, health and environmental improvement initiatives in Auchinleck.

Aims

The directors see their role as encouraging the regeneration of Auchinleck, through a range of activities including community gardening and youth engagement projects.

Significant Activities

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

This year has been a mixture of difficulties and successes. Perhaps not that much different to other years but at a time when we expected to move forward very quickly, external factors kept putting some brakes on our progression. Despite these issues, which mainly stemmed from incomplete contractor work, slow conversations with Scottish Water, minor issues with Ayrshire Leader and stifled development of The Garden. Despite all this we are moving on although still in the hands of companies to complete works.

Major funding investment from Big Lottery's Community Fund was a fantastic achievement by the Development Manager, which meant that we could retain existing key staff members.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

DIRECTORS' REPORT FOR THE YEAR ENDED 28 SEPTEMBER 2019

Significant Activities (continued)

Funding to increase our Social Enterprise is taking shape and this will improve our commercial income greatly. Sustainability is hard to achieve along with trying to provide the best services we can with a limited budget.

The future success of the garden seems assured.

The other services we offer our community, constrained by under investment, are giving people in a rural setting advice, guidance and support on their doorstep which reduces the impact on finance, convenience worry and expedience in their daily lives.

We are as confident as we can be of continued progression and always with an eye on potential opportunities for fresh new projects.

We also continue to provide social activities such as dance, music, children's activities and are slowly increasing the number of volunteers.

The outlook is hopeful

Financial Review

Reserves policy and Going Concern

In terms of unrestricted cash funds (i.e. excluding the net book value of fixed assets as noted below), the charitable company is holding approximately £120,000 which represents in the region of six months running costs. This is considered to represent a prudent but realistic level of reserves, particularly given the uncertainty of the impact of the pandemic. Included within these unrestricted funds are two designated funds – the Sustainability Fund of £10,000 and the Community Capital Projects Fund, which was established during the year, of £100,000 after a transfer from the Sustainability Fund.

Review of Financial Year

The excess of income over expenditure for the year was £19,134 (2018: £23,800). Total funds carried forward at 28 September 2019 were £318,252 (2018: £299,118) including £110,421 net book value of fixed assets, which has been allocated to a separate designated fund. The notes to the financial statements contain a detailed statement of financial activities that further analyse the restricted and unrestricted funds and sources of related income.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

DIRECTORS' REPORT FOR THE YEAR ENDED 28 SEPTEMBER 2019

Statement of Directors'/Trustees' Responsibilities

The trustees (who are also directors of Auchinleck Community Development Initiative for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Board on 4 June 2020 and signed on its behalf by:



Neil McGhee
Director/Chairperson

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

I report on the accounts of the charity for the year ended 28 September 2019, which are set out on pages 2 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

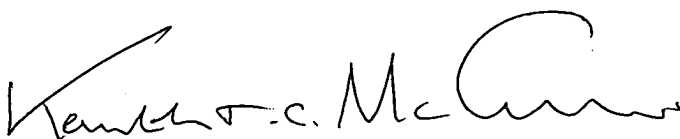
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Ken McCracken B.Acc, C.A

Chartered Accountant (ICAS)

**JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT**

25 June, 2020

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 28 SEPTEMBER 2019

	Restricted Funds £	Unrestricted General Funds £	Unrestricted Designated Funds £	Total Funds 2019 £	Total Funds 2018 £
Income					
Donations & legacies	233,113	6,367	-	239,480	306,730
Charitable activities	25,258	481	-	25,739	49,875
Investments	-	-	-	-	-
Total Income	258,371	6,848	-	265,219	356,605
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	231,905	9,305	4,875	246,085	332,805
Other	-	-	-	-	-
Total Expenditure	231,905	9,305	4,875	246,085	332,805
Net Income/(Expenditure)	26,466	(2,457)	(4,875)	19,134	23,800
Transfers between funds	15,009	(463)	(14,546)	-	-
Net movement in funds	41,475	(2,920)	(19,421)	19,134	23,800
Reconciliation of funds					
Total funds brought forward	46,399	12,877	239,842	299,118	275,318
Total funds carried forward	87,874	9,957	220,421	318,252	299,118

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

An analysis of Income and Expenditure is included at Note 13 to the financial statements.

Expenditure is allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (e) to the financial statements.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

BALANCE SHEET AS AT 28 SEPTEMBER 2019

Company Registration No. SC284546 (Scotland)

	Notes	2019		2018	
		£	£	£	£
Fixed Assets	5		110,421		102,028
Current assets					
Debtors and prepayments	6	630		5,161	
Cash at bank and in hand	7	241,509		265,256	
		<u>242,139</u>		<u>270,417</u>	
Creditors: amounts falling due within one year	8	(11,808)		(15,803)	
Net current assets			230,331		254,614
Deferred income	9		(22,500)		(57,524)
Net assets			<u>318,252</u>		<u>299,118</u>
Funds of the charity					
Restricted income funds	12/13		87,874		46,399
Unrestricted income funds:					
General fund	12/13	9,957		12,877	
Designated funds	12/13	220,421		239,842	
Total unrestricted funds			230,378		252,719
Total charity funds			<u>318,252</u>		<u>299,118</u>

In preparing these financial statements:

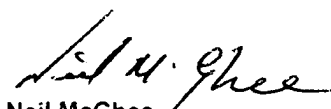
The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit under section 476.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 396, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

The financial statements were approved by the Board on 4 June, 2020
and signed on its behalf by:


Neil McGhee
Director

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 28 SEPTEMBER 2019

	Notes	2019		2018	
		£	£	£	£
Income					
Big Lottery		84,292		106,419	
Minerals Trust		3,000		6,500	
SCVO Community Jobs Scotland		46,586		64,780	
Coalfield Regeneration Trust		14,585		-	
Other Grant Income		1,680		-	
Auchinleck Newsletter Income		828		375	
Cinema Evening Income		210		615	
DTAS		20,685		2,975	
Festival income		196		4,413	
APL Project income		24,852		44,013	
RBS Moneysmart		13,125		4,375	
Awards for All		-		8,950	
Scottish Community		-		1,493	
East Ayrshire Council		1,973		11,892	
South Ayrshire Council LEADER		41,509		81,061	
Robertson Trust		-		10,000	
Co-Op Community		-		2,027	
Summer Kids Club Income		344		60	
Auchinleck Community Growing		137		-	
Crotchet Club Income		-		324	
Dippol Crescent Residents Income		-		450	
Employment allowance		3,000		3,000	
Fundraising and miscellaneous income		8,217		2,883	
	13		265,219		356,605
Expenditure					
Staff costs	2	167,001		235,016	
Staff training		125		354	
The Knowe' project costs		28,217		41,436	
STEP project costs		5,026		10,426	
Events and activities costs		27,746		10,372	
Auchinleck newsletter costs		601		-	
Rent	10	50		50	
Insurance		2,541		3,159	
Travelling and subsistence costs	3	4,603		5,025	
Board meeting costs		724		70	
Sundry expenses		598		1,696	
Statutory accounts/Independent Examiner's fees		1,260		1,140	
Payroll bureau		1,068			
Legal and professional fees		180		60	
Subscriptions		120		-	
Grant repaid		1,350		-	
Depreciation	5	4,875		24,001	
			246,085		332,805
Excess Income/(Expenditure) for Year			19,134		23,800
Fund balances brought forward			299,118		275,318
Fund balances carried forward			318,252		299,118

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 SEPTEMBER 2019

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Auchinleck Community Development Initiative meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate for a period of 12 months from the date of approval by the Board. The Board considers there to be sufficient funding and reserves for the future sustainability of the charity's activities.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or grantor.

(d) Income

All income is included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be received. The following specific policies are applied to particular categories of income:

Income from donations & legacies is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a special performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when received.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 SEPTEMBER 2019

1 Accounting policies (continued)

(e) Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity which are voluntary other than trustees' travelling expenses reimbursed. Although disclosed separately at note 13, governance costs now form part of charitable expenditure (page 3) under the current SORP.

(f) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Minor additions costing below £500 are not capitalised.

Depreciation is provided at the following annual rates calculated to write off the cost of each asset over its expected useful life.

- Geo-dome & Community Garden	25 years on a straight line basis
- Other plant and machinery	4 years on a straight line basis
- Fixtures and fittings	3 years on a straight line basis
- Motor vehicles	4 years on a straight line basis
- Computer and office equipment	4 years on a straight line basis

(g) Leasing commitments

Rentals paid under operating leases are charged to the Income and Expenditure account on a straight line basis over the period of the lease.

(h) Pension costs and other post-retirement benefits

The company operates a defined contribution scheme for the benefit of its employees. The cost of contributions are charged to the Income and Expenditure account in the year they are payable.

(i) Other basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(j) Debtors

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

(k) Deferred income

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

(l) Stationery costs

Stationery costs are expensed when purchased with no stock adjustment made in the accounts.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 SEPTEMBER 2019

2 Staff costs and numbers

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	154,807	215,880
Social security costs	8,708	14,199
Staff pension costs	3,486	4,937
	167,001	235,016

The number of employees during the year was 20 on a head-count basis (2018: 22).

The total employee benefits of the key management personnel (who are listed in the directors report) of the charity were £85,187 (2018: £106,922).

No employee received emoluments in excess of £60,000.

3 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the year. Expenses of £120 were reimbursed to 1 Trustee during the year (2018: £83 to 1 Trustee).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year. This is with the exception of one Trustee being an elected member of the local authority which is a principal funder.

4 Taxation

The company is registered as a Scottish charity and no corporation tax liability arises. The company is not VAT registered and irrecoverable VAT is allocated to the relevant category of expenditure.

5 Tangible fixed assets

	Motor Vehicle	Geo-Dome Assets	Community Garden Assets (Note 10)	Plant & Equipment	Computer Equipment	Total
	£	£	£	£	£	£
Cost						
At 29 September 2018	17,500	34,888	108,609	12,515	840	174,352
Additions	-	-	13,268	-	-	13,268
Disposals	-	-	-	-	-	-
At 28 September 2019	17,500	34,888	121,877	12,515	840	187,620
Depreciation						
At 29 September 2018	17,500	34,888	6,581	12,515	840	72,324
Charge for the period (note 1g)	-	-	4,875	-	-	4,875
Disposals	-	-	-	-	-	-
At 28 September 2019	17,500	34,888	11,456	12,515	840	77,199
Net book value						
At 28 September 2019	-	-	110,421	-	-	110,421
Net book value						
At 28 September 2018	-	-	102,028	-	-	102,028

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 SEPTEMBER 2019

6 Debtors and prepayments	2019	2018
	£	£
Trade debtors	-	4,509
Prepaid insurance	630	652
	630	5,161
7 Bank and cash balances	2019	2018
	£	£
Bank account - Main	142,352	172,021
Bank account - STEP	51,820	63,103
Bank account - APL	47,337	29,706
Cash balance	-	426
	241,509	265,256
8 Creditors : amounts falling due within one year	2019	2018
	£	£
Payroll taxes	2,164	6,962
Supplier accounts	-	2,332
Other creditors	8,132	5,369
Accrued charges	1,512	1,140
	11,808	15,803
9 Deferred Grant Income	2019	2018
	£	£
The Prince of Wales Charitable Fund	5,000	-
RBS Skills & Opportunitites	17,500	-
Big Lottery	-	35,474
RBS Moneysmart	-	13,125
DTAS	-	8,925
	22,500	57,524

Deferred income represents payment in advance of the funding period.

10 Lease Commitments

The Community Garden is leased from East Ayrshire Council at a nominal rent of £50 per annum (this relates to the Community Asset Transfer Scheme) for a term of 25 years. Fixed assets include £108,609 of leasehold improvements which is being amortised over the term of the lease.

11 Pension commitments

The charity's staging date for auto-enrolment (workplace pensions legislation) was 1 July 2016 and currently operates a qualifying scheme in respect of eligible employees who choose not to opt out of the scheme. The charity had fulfilled its pensions obligations by 1 July 2016 and continues to do so as appropriate.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 28 SEPTEMBER 2019

12 Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	-	110,421	110,421
Current Assets	120,670	11,469	110,000	242,139
Current Liabilities	(10,296)	(1,512)	-	(11,808)
Deferred Income	(22,500)	-	-	(22,500)
Net Assets	<u>87,874</u>	<u>9,957</u>	<u>220,421</u>	<u>318,252</u>

In addition to the above fixed assets figure (see note 5), the following contributions by East Ayrshire Council are not included in the accounts.

- a) Computer equipment owned by East Ayrshire Council is utilised free of charge.
- b) 2 geodesic greenhouses and 3 20ft shipping containers have been provided by East Ayrshire Council.

Transfers Between Funds

Significant transfers between funds (note 13) include:

APL Project - this is partially funded in respect of related wage costs with any excess (which represents self-generated income being transferred to the unrestricted general fund).

Designated Sustainability Fund - this fund was reduced to £10,000 at the balance sheet date, with £100,000 being transferred to establish a new designated community capital projects fund (see below).

Designated Community Capital Projects Fund - this fund was established with the transfer of £100,000 at the balance sheet date (the transfer was from unrestricted designated sustainability fund). The purpose of this fund is for a hospitality coffee shop to compliment and enhance the visitor and customer experience within the Knowe garden centre.

AUCHINLECK COMMUNITY DEVELOPMENT INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 SEPTEMBER 2019

13 Analysis of Statement of Financial Activities

	Community Events & Activities	Welfare Project	The Knowe Garden Social Enterprise	STEP Project	Coatfields Regeneration Trust Community Projects	Total Restricted Funds	Unrestricted General Fund	Unrestricted Designated Events & Activities Fund	Unrestricted Designated Sustainability Fund	Unrestricted Designated Community Capital Projects Fund	Unrestricted Designated Capital Fund	Unrestricted Funds	Total Funds 2019	Total Funds 2018
Income														
Donations, legacies & other														
East Ayrshire Council	1,350	-	-	-	-	1,350	623	-	-	-	-	623	1,973	11,892
Big Lottery	-	-	-	84,292	-	84,292	-	-	-	-	-	-	84,292	105,419
Awards for All	-	-	-	-	-	-	-	-	-	-	-	-	-	8,950
Minerals Trust	3,000	-	-	-	-	3,000	-	-	-	-	-	-	3,000	6,500
SCVO Community Jobs Scotland	-	-	46,586	-	-	46,586	-	-	-	-	-	-	46,586	64,780
Coatfield Regeneration Trust	-	3,000	-	-	11,585	14,585	-	-	-	-	-	-	14,585	-
South Ayrshire Council LEADER	-	-	-	41,509	-	41,509	-	-	-	-	-	-	41,509	81,061
RBS MoneySmart	-	13,125	-	-	-	13,125	-	-	-	-	-	-	13,125	4,375
Scottish Community	-	-	-	-	-	-	-	-	-	-	-	-	-	1,493
Robertson Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Other Grant Income	-	-	-	-	-	-	1,680	-	-	-	-	1,680	1,680	-
Co-Op Community	-	-	-	-	-	-	-	-	-	-	-	-	-	2,027
DTAS	-	20,685	-	-	-	20,685	-	-	-	-	-	-	20,685	2,975
Auchinleck Newsletter	-	-	-	-	-	-	828	-	-	-	-	828	828	375
Employment Allowance	-	-	-	-	-	-	3,000	-	-	-	-	3,000	3,000	3,000
Other Income	7,981	-	-	-	-	7,981	236	-	-	-	-	236	8,217	2,883
	12,331	36,810	46,586	125,801	11,585	233,113	6,367	-	-	-	-	6,367	239,480	306,730
Charitable activities														
Festival Income	196	-	-	-	-	196	-	-	-	-	-	-	196	4,413
Cinema Evening	210	-	-	-	-	210	-	-	-	-	-	-	210	615
Auchinleck Community Growing	-	-	-	-	-	-	137	-	-	-	-	-	137	-
Summer Kids Club	-	-	-	-	-	-	344	-	-	-	-	344	344	60
Crochet Club	-	-	-	-	-	-	-	-	-	-	-	-	-	324
Dippol Crescent Residents	-	-	-	-	-	-	-	-	-	-	-	-	-	450
Sales and other work done	-	-	24,852	-	-	24,852	-	-	-	-	-	-	24,852	44,013
	406	-	24,852	-	-	25,258	481	-	-	-	-	481	25,739	45,875
Investments														
Bank Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	12,737	36,810	71,438	125,801	11,585	258,371	6,848	-	-	-	-	6,848	265,219	356,605
Expenditure														
Cost of raising funds														
Charitable activities:														
Charitable expenditure	26,396	11,821	104,915	75,838	11,585	230,555	601	-	-	-	-	601	231,156	307,581
Support costs	-	-	-	-	-	-	7,444	-	-	-	4,875	12,319	12,319	24,001
Governance costs	-	-	-	-	-	-	1,260	-	-	-	-	1,260	1,260	1,223
Grant repaid	1,350	-	-	-	-	1,350	-	-	-	-	-	-	1,350	-
	27,746	11,821	104,915	75,838	11,585	231,805	9,305	-	-	-	4,875	14,180	246,085	332,805
Other costs														
Total Expenditure	27,746	11,821	104,915	75,838	11,585	231,805	9,305	-	-	-	4,875	14,180	246,085	332,805
Net Income/(Expenditure)	(15,009)	24,989	(33,477)	49,963	-	26,466	(2,457)	-	-	-	(4,875)	(7,332)	19,134	23,800
Transfers between funds														
Net movement in funds	15,009	-	-	-	-	15,009	(463)	(12,814)	(115,000)	100,000	13,268	(15,009)	-	-
	-	24,989	(33,477)	49,963	-	41,475	(2,920)	(12,814)	(115,000)	100,000	8,393	(22,341)	19,134	23,800
Reconciliation of funds														
Total funds brought forward	-	1,104	36,184	9,111	-	46,399	12,877	12,814	125,000	-	102,028	252,719	299,118	275,318
Total funds carried forward	-	26,093	2,707	59,074	-	87,874	9,957	-	10,000	100,000	110,421	230,378	318,252	299,118