

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
WESTDYKE LEISURE CENTRE**



CHARTERED ACCOUNTANTS

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also at Peterhead, Turriff and Ellon

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FOR THE YEAR ENDED 31 MARCH 2023**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main object of the Westdyke Leisure Centre is to provide leisure and recreational facilities for local residents at an affordable cost.

Significant activities

We provide sessions for all ages and abilities, a copy of our current programme is available on request.

We are leased by various outside groups including Denman Pre-school, Westdyke Community Club, Lads Club Amateurs, Soo Yang Do Martial Arts, Pilates, Qigong, GCRA, Yoga, Sew Swift, Zumba Gold, Aberdeen Amateur Athletics Club and Aglow Sports Konsult.

ACHIEVEMENT AND PERFORMANCE

One of the benefits of being a registered charity allows us to support outside groups. This year we held a small fund raiser for Children in Need and we have a collection tin for Cystic Fibrosis.

We use easyfundraising.org.uk to generate some funds for ourselves.

We allow the local academy rugby and football teams access to our pitch at no cost. The centre is also used by local groups for meetings etc.

FINANCIAL REVIEW

Reserves policy

None of our funds are restricted but we save an amount each year for equipment replacement costs.

We applied for an Energy Efficiency Grant from Aberdeenshire Council and were awarded £5,000 which we put towards getting the water system upgraded as there was no water pressure in the showers and we got a new more efficient water tank. This was carried out in October 2022 and cost £8,151.48. We were successful in applying to the local Sports Hub in Westhill for a grant of £684 to replace 2 of our very old worn out gym crash mats in December 2022. We applied for a Developer Obligations Grant from Aberdeenshire Council and were awarded £42,639.80 to install a more energy efficient heating system. This was carried out in the mid-term break in February 2023.

Financially it has been an incredibly difficult year for us with costs rising and less income from our classes.

During the current year a surplus of £25,964 was generated leaving funds at the year end of £78,584, of which £15,338 is designated for the renewal of assets and £46,735 is designated funds which represent the net book value of assets acquired with restricted funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Any of the existing trustees may approach a service user that they believe would improve the skills held by the existing board of trustees. Providing there is consent from the full board, they will be appointed as a trustee.

The offices of Chairman, Secretary and Treasurer will be elected from the trustees at the annual general meeting. These positions will be held for one year from the date of appointment.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC004675

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Principal address
4 Westdyke Avenue
WESTHILL
Aberdeenshire
AB32 6QX

Trustees

Independent Examiner
Alan W Marr
Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

Our Annual General Meeting is to be held in June 2023.

Approved by order of the board of trustees on 26 April 2023 and signed on its behalf by:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WESTDYKE LEISURE CENTRE**

I report on the accounts for the year ended 31 March 2023 set out on pages four to eleven.

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's 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 the independent examiner's report

My examination was 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 the view given by the accounts.

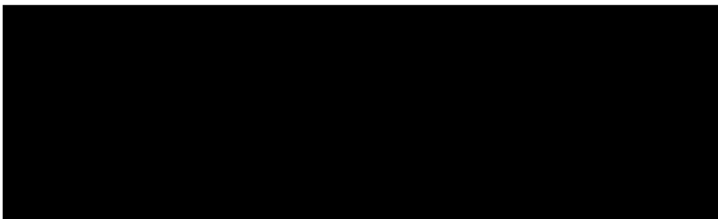
Independent examiner's statement

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 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 to 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.



The Institute of Chartered Accountants of Scotland

Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

26 April 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

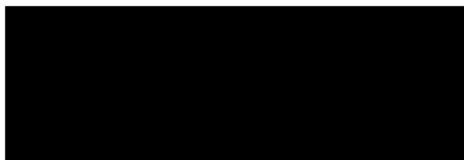
	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,172	48,324	49,496	100
Charitable activities					
Leisure centre		58,535	-	58,535	50,603
Other trading activities	3	1,231	-	1,231	545
Investment income	4	30	-	30	1
Other income		2,910	-	2,910	30,992
Total		63,878	48,324	112,202	82,241
EXPENDITURE ON					
Raising funds		301	-	301	210
Charitable activities					
Leisure centre		85,937	-	85,937	92,158
Total		86,238	-	86,238	92,368
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(22,360) 48,324	48,324 (48,324)	25,964 -	(10,127) -
Net movement in funds		25,964	-	25,964	(10,127)
RECONCILIATION OF FUNDS					
Total funds brought forward		52,620	-	52,620	62,747
TOTAL FUNDS CARRIED FORWARD		78,584	-	78,584	52,620

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	53,336	-	53,336	4,735
CURRENT ASSETS					
Stocks	9	20	-	20	64
Debtors	10	865	-	865	1,905
Cash at bank and in hand		27,002	-	27,002	48,698
		<u>27,887</u>	<u>-</u>	<u>27,887</u>	<u>50,667</u>
CREDITORS					
Amounts falling due within one year	11	(2,639)	-	(2,639)	(2,782)
NET CURRENT ASSETS		<u>25,248</u>	<u>-</u>	<u>25,248</u>	<u>47,885</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,584</u>	<u>-</u>	<u>78,584</u>	<u>52,620</u>
NET ASSETS		<u>78,584</u>	<u>-</u>	<u>78,584</u>	<u>52,620</u>
FUNDS	12				
Unrestricted funds				78,584	52,620
TOTAL FUNDS				<u>78,584</u>	<u>52,620</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2023 and were signed on its behalf by:



The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tenants improvements	- 33% on cost
Equipment	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and estimated selling price less costs to sell.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,172	-
Grants	48,324	100
	<u>49,496</u>	<u>100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Aberdeenshire Council - Energy Efficiency Grant	5,000	-
Aberdeenshire Council - Developer's Obligations Grant	42,640	-
Other grants	684	100
	<u>48,324</u>	<u>100</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	349	117
Awards income	553	-
Creche	329	428
	<u>1,231</u>	<u>545</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	30	1
	<u>30</u>	<u>1</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

S McBain, a trustee of the charity, received remuneration during the year ended 31 March 2023. This remuneration was received in respect of her role as the leisure centre duty manager. Her work done as a trustee was on a voluntary basis and none of the remuneration received was in respect of this.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
	10	10
Leisure assistants	<u>10</u>	<u>10</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	100	-	100
Charitable activities			
Leisure centre	50,603	-	50,603
Other trading activities	545	-	545
Investment income	1	-	1
Other income	30,992	-	30,992
Total	82,241	-	82,241
EXPENDITURE ON			
Raising funds	210	-	210
Charitable activities			
Leisure centre	92,158	-	92,158
Total	92,368	-	92,368
NET INCOME/(EXPENDITURE)	(10,127)	-	(10,127)
RECONCILIATION OF FUNDS			
Total funds brought forward	62,747	-	62,747
TOTAL FUNDS CARRIED FORWARD	52,620	-	52,620

8. TANGIBLE FIXED ASSETS

	Tenants improvements £	Equipment £	Totals £
COST			
At 1 April 2022	58,075	32,770	90,845
Additions	50,792	1,323	52,115
Disposals	-	(650)	(650)
At 31 March 2023	108,867	33,443	142,310
DEPRECIATION			
At 1 April 2022	58,075	28,035	86,110
Charge for year	2,322	1,192	3,514
Eliminated on disposal	-	(650)	(650)
At 31 March 2023	60,397	28,577	88,974
NET BOOK VALUE			
At 31 March 2023	48,470	4,866	53,336
At 31 March 2022	-	4,735	4,735

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. STOCKS

	2023	2022
	£	£
Stock	20	64

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	420	1,550
Prepayments	445	355
	865	1,905

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	2,639	2,782

12. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
Unrestricted funds				
General fund	36,872	(20,361)	-	16,511
Asset renewal fund	15,338	-	-	15,338
Designated funds	410	(1,999)	48,324	46,735
	52,620	(22,360)	48,324	78,584
Restricted funds				
Restricted funds	-	48,324	(48,324)	-
TOTAL FUNDS	52,620	25,964	-	78,584

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,878	(84,239)	(20,361)
Designated funds	-	(1,999)	(1,999)
	63,878	(86,238)	(22,360)
Restricted funds			
Restricted funds	48,324	-	48,324
TOTAL FUNDS	112,202	(86,238)	25,964

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	46,899	(10,027)	36,872
Asset renewal fund	15,338	-	15,338
Designated funds	510	(100)	410
	<u>62,747</u>	<u>(10,127)</u>	<u>52,620</u>
TOTAL FUNDS	<u>62,747</u>	<u>(10,127)</u>	<u>52,620</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,241	(92,268)	(10,027)
Designated funds	-	(100)	(100)
	<u>82,241</u>	<u>(92,368)</u>	<u>(10,127)</u>
TOTAL FUNDS	<u>82,241</u>	<u>(92,368)</u>	<u>(10,127)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	46,899	(30,388)	-	16,511
Asset renewal fund	15,338	-	-	15,338
Designated funds	510	(2,099)	48,324	46,735
	<u>62,747</u>	<u>(32,487)</u>	<u>48,324</u>	<u>78,584</u>
Restricted funds				
Restricted funds	-	48,324	(48,324)	-
	<u>-</u>	<u>48,324</u>	<u>(48,324)</u>	<u>-</u>
TOTAL FUNDS	<u>62,747</u>	<u>15,837</u>	<u>-</u>	<u>78,584</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,119	(176,507)	(30,388)
Designated funds	-	(2,099)	(2,099)
	<u>146,119</u>	<u>(178,606)</u>	<u>(32,487)</u>
Restricted funds			
Restricted funds	48,324	-	48,324
	<u>48,324</u>	<u>-</u>	<u>48,324</u>
TOTAL FUNDS	<u><u>194,443</u></u>	<u><u>(178,606)</u></u>	<u><u>£15,837</u></u>

The asset renewal fund represents general funds which the trustees of the charity have designated in order to replace equipment in the future.

The designated asset fund represents the net book value of assets acquired with restricted funding. Each year a transfer is made between this fund and general funds in order to reflect the net book value at the year end.

Restricted funds represent monies received for a particular purpose as specified by the donor. In the current year funding was received to upgrade water & heating systems as well as to purchase equipment.

13. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. At the balance sheet date, unpaid contributions of £161 (2022: £133) were due to the fund and are included within other creditors.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

WESTDYKE LEISURE CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,172	-
Grants	48,324	100
	<u>49,496</u>	<u>100</u>
Other trading activities		
Shop income	349	117
Awards income	553	-
Creche	329	428
	<u>1,231</u>	<u>545</u>
Investment income		
Bank interest	30	1
Charitable activities		
Session fees	24,499	20,439
Pitch/hall hire	34,036	30,164
	<u>58,535</u>	<u>50,603</u>
Other income		
Employment allowance	2,910	2,095
Job retention scheme income	-	4,002
Government strategic funding grant	-	15,100
National lottery funding	-	9,795
	<u>2,910</u>	<u>30,992</u>
Total incoming resources	112,202	82,241
EXPENDITURE		
Other trading activities		
Purchases	301	210
Charitable activities		
Wages	61,726	63,216
Pensions	621	606
Rent, rates and water	611	592
Insurance	1,691	1,586
Light and heat	9,774	8,692
Telephone	402	466
Postage and stationery	285	232
Cleaning	515	879
Repairs & maintenance	2,921	10,662
Staff clothing & training	25	618
Trophies, prizes & badges	338	147
Carried forward	78,909	87,696

This page does not form part of the statutory financial statements

WESTDYKE LEISURE CENTRE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Charitable activities		
Brought forward	78,909	87,696
Depreciation	3,512	1,160
	<u>82,421</u>	<u>88,856</u>
Support costs		
Other		
Sundries	1,104	824
Governance costs		
Accountancy and legal fees	2,412	2,478
Total resources expended	<u>86,238</u>	<u>92,368</u>
Net income/(expenditure)	<u>25,964</u>	<u>(10,127)</u>

This page does not form part of the statutory financial statements

WESTDYKE LEISURE CENTRE

4 Westdyke Avenue
Westhill
Aberdeenshire
AB32 6QX
Tel no. 01224 743098
Scottish Charity Number
SC004675

3rd April 2023

Trustees Annual Report.

The main object of the Westdyke Leisure Centre is to provide leisure and recreational facilities for local residents at an affordable cost.

We provide sessions for all ages and abilities, a copy of our current programme is enclosed.

We are leased by various outside groups including Denman Pre-school, Westdyke Community Club, Lads Club Amateurs, Soo Yang Do Martial Arts, Pilates, Qigong, GCRA, Yoga, Sew Swift, Zumba Gold, Aberdeen Amateur Athletics Club and Aglow Sports Konsult.

One of the benefits of being a registered charity allows us to support outside groups. This year we held a small fund raiser for Children in Need and have a collection tin for Cystic Fibrosis.

We use easyfundraising.org.uk to generate some funds for ourselves.

We allow the local academy rugby and football teams access to our pitch at no cost. The centre is also used by local groups for meetings etc.

Our Annual General Meeting is to be held in June 2023

The trustees elected at our A.G.M on 13th June 2022 were:-

Chairman - [REDACTED]

Vice Chairman - [REDACTED]

Treasurer - [REDACTED]

Manager [REDACTED]

None of our funds are restricted but we save an amount each year for equipment replacement costs.

We applied for an Energy Efficiency Grant from Aberdeenshire Council and were awarded £5000 which we put towards getting the water system upgraded as there was no water pressure in the showers and we got a new more efficient water tank. The work was carried out in October and cost £8151.48. We were successful in applying to the local Sports Hub in Westhill for a grant of £684 to replace 2 of our very old worn out gym crash mats in December. We applied for a Developer Obligations Grant from Aberdeenshire Council and were awarded £42,639.80 to install a more energy efficient heating system. This was carried out in the Mid-term break in February.

Financially, it has been an incredibly difficult year for us with costs rising and less income from our classes.

Please contact me should you require any further information.

Yours Sincerely


Manager