

**Charity registration Number**  
**SC045601**

**Carrick Community Lesiure Group**

**Report and Accounts**

**31 May 2023**

**Carrick Community Lesiure Group  
Report and accounts  
Contents**

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## **Trustee's Annual Report**

**For the year ending 31st May 2023**

### **Charity name**

Carrick community leisure group ( SCIO)

### **Charity number**

SCO45601

### **Address of registered office**

4 McAdam way, Maybole, KA198FD

### **Place of meetings and activities**

The Speakers, 8-10 Whitehall, Maybole, KA19 7AJ

### **Current Trustees**

Chair

Secretary

Treasurer.

2 Vacancies which the trustees have been unable to fill

### **Structure, governance and management.**

#### **Constitution.**

The charity is a Scottish charitable incorporated organisation ( a SCIO ). It was registered in May 2015 in it current form. The trustees of the charity are elected from the charity membership which consists of individuals and group memberships.

#### **Appointment of trustees.**

The management committee which normally meets on the first Wednesday of the month are the charity trustees. Membership of the management committee is open to all members and two trustees will retire annually in rotation based on time in service, they can be renominated and re- elected at the AGM in August. There is a maximum number of 7 trustees. Any new expressions of interest in becoming a trustee needs to be expressed two weeks prior to the AGM .

### **Objectives, achievements and activities.**

#### **Charitable purposes.**

To advance the arts, heritage and culture.

To advance public participation in sport.

To provide recreational facilities and organise recreational activities and make these available to the public with the object of improving their conditions of life.

To advance education.

To relieve those in need by reason of age, ill health, disability or financial hardship or other disadvantage.

## **Objectives and Achievements**

The objectives for this year were to sustain or grow the useage of the building by the wider community and support the groups and volunteers that were making use of the spaces and providing activity. Every effort was being put into making use of opening hours to be more efficient and in particular around the energy the building was using as the costs were spiralling . The inevitable consequence was as we had to look at budgets very seriously and eventually pass on some of those costs to users . We were looking to employ a marketing person and secured funding for this purpose but we're unable to achieve this and the funding was returned.

We had meetings with all the user groups to explain the situation about the rising costs and most were on board and understanding whilst some moved on to other not very practical spaces in small church halls and bowling clubs that had previously not been used but it was understood they needed income as much as we did.

We were able to implement a partnership programme for an electric bike project . By building a large shed and equipping with tools and electric, NCCBC supplied bikes and trailer and South Ayrshire community transport oversee a bike hire scheme for tourists in the area which compliments a similar scheme they run for local bike hire at another facility.



### **Risks to the charity.**

The risk that we had forecast as medium in the previous years return grew rapidly into a high risk scenario. What we can only describe as the perfect storm of circumstances took its toll very quickly. The costs of energy through lighting , heating and even air conditioning during a part of the summer had expanded to the point that the cost of a let was not covering the energy particularly in the larger spaces . The let increase we had to impose was accepted by some groups whilst others chose to find alternative accommodation . Some of the groups that continued with us noted a drop in attendance and therefore their income themselves particularly the ones providing activity for young people, families were having to choose between food and heat at home or classes and activity.

The groups that stayed were all impacted as was our trading subsidiary that provided cafe service to the facility noted that people had stopped buying cakes and only taking coffee and more and more attendees at activities were just asking for tap water, the money in everyone's pockets were being stretched.

The trading subsidiary were suffering greatly with rising costs and dropping income. There had always been a steady flow of party bookings and weddings for the trading arm who used our spaces and also provided us with a building that was staffed but from June 2022 bookings dried up and some events were even being cancelled . Despite trying everything possible they had to take the difficult decision in November of 2022 to stop trading whilst debt free and this had a knock on effect for us the scio as we lost the resource of staff employed by the subsidiary that opened and operated the building along with our volunteers. The volunteer base which was largely retired people was shrinking siting the need to find income streams themselves to help with the financial crisis and without the staff support they didn't want the responsibility of the facility . The very difficult decision was taken by us to also close the facility and moth ball the building whilst a plan for the future could be worked through.

We had enough funds to be able to continue to pay utility charges with minimal use , keep insurances and services like the lifts and alarms maintained whilst we could work to find a solution and a future for the facility . We continued to allow some use of the building as this meant the building was being used and helped offset insurance rates.

We had been 2 trustees down for a couple of years despite best efforts to attract new trustees and no new blood was coming through and a desire of the board had been to have a natural change over a few years which hadn't happened. There was now a degree of concern that the board had gone as far as it could and a new future had to be found and some of the existing trustees want to retire.

### **Plans for future period**

We held our AGM and an egm so the community were kept appraised of the situation in January 2023 and we also offered various options to the wider community for how the building might be taken forward and more importantly how the Scio could continue its part in the community.

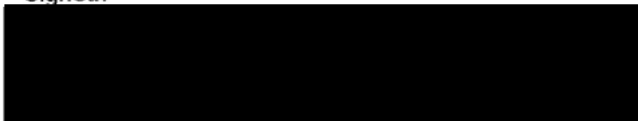
We asked for new trustees to come forward, as we had been doing annually since it's inception but sadly no one did. We offered to stand the whole board down if the desire was for a brand new board if one could be formed . That was also unacceptable to the room . This meant that one of the options coming through was to see if a transfer of the asset could be agreed with another facility or combine resources. This required consent from the funders that had paid for the refurbishment as they had securities on the building . The funders were happy with a transfer to an organisation that had similar goals to ourselves and the building remained a community asset . Selling the building really wasn't a good option and was unpopular as an option but all things had to be considered. An expression of interest was made by the Carrick centre another local charity to explore the option of taking on the asset of the building with a view to making it into a dedicated youth based facility which through 2 years of consultation by NCCBC and 5 community councils in and around Maybole was coming through as a very strong desire as there was nothing in the area like this .

This option has been explored by the Carrick center and business plans drawn up, support from some key funders has been agreed in principal and we are now working with them to enable this to happen in late July early August . Until then we will continue to use the building for some let's and for maintenance purposes

On conclusion of the transfer of the building and it's assets to the Carrick Centre , Carrick community leisure group will be wound up and after all expenses are met the balance of any funds will also be transferred to the Carrick Centre.

**This report is hereby approved by the Trustees**

Signed:

A large black rectangular box redacting the signature of the trustee.

Dated:

29/6/2023



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	JUNE	2022		31	MAY

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations		-			-	-
Legacies					-	-
Grants		20,000			20,000	66,507
Receipts from fundraising activities					-	-
Gross trading receipts					-	493
Income from investments other than land and buildings					-	-
Rents from land & buildings	9,736				9,736	23,870
Gross receipts from other charitable activities					-	-
					-	-
<b>A1 Sub total</b>	<b>9,736</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>29,736</b>	<b>90,870</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	500				500	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>Total receipts</b>	<b>10,236</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>30,236</b>	<b>90,870</b>
<b>A3 Payments</b>						
Return of Unused grants		20,000			20,000	-
Gross trading payments	6,091				6,091	571
Loan Repayments	14,000				14,000	1,500
Payments relating directly to charitable activities	-				-	2,015
Grants and donations	-	16,700			16,700	12,849
Governance costs:	-				-	-
Insurance	4,110				4,110	3,702
Light & Heat	10,190				10,190	12,796
Preparation of annual accounts	-				-	960
Legal costs	700				700	-
Marketing	691				691	3,504
Professional fees	1,416	1,320			2,736	-
Repairs & Maintenance	-				-	8,595
Running Costs	152				152	562
Other	-				-	1,400
					-	-
<b>A3 Sub total</b>	<b>37,351</b>	<b>38,020</b>	<b>-</b>	<b>-</b>	<b>75,371</b>	<b>48,455</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	3,847	56,463			60,310	13,741
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>3,847</b>	<b>56,463</b>	<b>-</b>	<b>-</b>	<b>60,310</b>	<b>13,741</b>
<b>Total payments</b>	<b>41,197</b>	<b>94,483</b>	<b>-</b>	<b>-</b>	<b>135,680</b>	<b>62,196</b>
<b>Net receipts / (payments)</b>	<b>(30,961)</b>	<b>(74,483)</b>	<b>-</b>	<b>-</b>	<b>(105,444)</b>	<b>28,674</b>
<b>A5 Transfers to / (from) funds</b>						
	31,490	(31,490)			-	
<b>Surplus / (deficit) for year</b>	<b>529</b>	<b>(105,973)</b>	<b>-</b>	<b>-</b>	<b>(105,444)</b>	<b>28,674</b>

## Section B Statement of balances as at 31/05/2023

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	34,489	105,973			140,462	111,788
	Surplus / (deficit) shown on receipts and payments account	529	(105,973)			(105,444)	28,674
						-	-
						-	-
	Cash and bank balances at end of year	35,018	(0)	-	-	35,018	140,462
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Fixtures & Fittings	Restricted	124,456	60,000	60,000
	Fixtures & Fittings	Unrestricted	49,438	30,000	30,000
	The Speakers 8-10 Whitehall Maybole	Unrestricted	1,438,522	250,000	250,000
	Pool Tables	Unrestricted	-	-	800
		Total	1,612,416	340,000	340,800

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Loan Secured on Property		-	14,000
		Total	-	14,000

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			-	0
			0	0
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

			29 June 2023
			29 June 2023



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## Carrick Community Leisure Group

SC045601

## Section C Notes to the Accounts Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
						-
						-
						-
						-
						-
						-
Total	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
XXXX			-	-
Big Lottery			-	24,836
Gift Aid Grant			-	-
South Ayrshire Council			20,000	3,690
NCCBC			-	15,000
Covid 19				-
JRSS				
Cycle Scotland			-	19,981
CRF2 Project			-	3,000
Total	-	-	20,000	66,507

reference

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Staff Costs					-	195
Summer Activities					-	1,820
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	2,015

## Section C Notes to the Accounts Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>GENERAL UNRESTRICTED</b>	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	-
Legacies					-	-
Grants	-				-	41,586
Receipts from fundraising activities					-	-
Gross trading receipts	-				-	493
Income from investments other than land and buildings	-				-	-
Rents from land & buildings	9,736				9,736	23,870
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	<b>9,736</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,736</b>	<b>65,949</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	500				500	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>Total receipts</b>	<b>10,236</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,236</b>	<b>65,949</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments	6,091				6,091	571
Loan Repayments	14,000				14,000	1,500
Payments relating directly to charitable activities	-				-	195
Grants and donations	-				-	929
Governance costs:	-				-	-
Insurance	4,110				4,110	3,702
Light & Heat	10,190				10,190	12,004
Preparation of annual accounts	-				-	960
Legal costs	700				700	-
Repairs & Maintenance	-				-	6,003
Running Coasts	152				152	562
Marketing & Other	2,107				2,107	4,026
<b>Sub total</b>	<b>37,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,351</b>	<b>30,452</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	3,847				3,847	10,748
Purchase of investments					-	-
<b>Sub total</b>	<b>3,847</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,847</b>	<b>10,748</b>
<b>Total payments</b>	<b>41,197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,197</b>	<b>41,200</b>
<b>Net receipts / (payments)</b>	<b>(30,961)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30,961)</b>	<b>24,749</b>
<b>Transfers to / (from) funds</b>	<b>31,490</b>				<b>31,490</b>	
<b>Surplus / (deficit) for year</b>	<b>529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>529</b>	<b>24,749</b>

## Nature and purpose of funds

The unrestricted funds are to be used to support the charity in its stated aims.

- To advance the arts, heritage and culture.
- To advance public participation in sport.
- To provide recreational facilities and organise recreational activities and make these available to the public with the object of improving their conditions of life.
- To advance education.
- To relieve those in need by reason of age, ill health, disability or financial hardship or other disadvantage.



## Carrick Community Leisure Group

SC045601

## Section C Notes to the Accounts Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Daytime Operating fund	Big Lottery Fundd	SAC MARKETING PROJECT	E Bike Project		
<b>Receipts</b>						
Donations			-	-	-	-
Legacies					-	-
Grants		-	20,000	-	20,000	24,921
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	-	-	20,000	-	20,000	24,921
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	20,000	-	20,000	24,921
<b>Payments</b>						
Return of Unused grants			20,000		20,000	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	1,820
Grants and donations	16,700				16,700	11,920
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs		-			-	-
Marketing					-	856
Light & Heat					-	793
Professional fees		1,320			1,320	-
Repairs & Maintenance					-	2,592
Running Costs					-	-
Other					-	22
<b>Sub total</b>	16,700	1,320	20,000	-	38,020	18,003
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets		36,570		19,893	56,463	2,993
Purchase of investments					-	-
<b>Sub total</b>	-	36,570	-	19,893	56,463	2,993
<b>Total payments</b>	16,700	37,890	20,000	19,893	94,483	20,996
<b>Net receipts / (payments)</b>	(16,700)	(37,890)	-	(19,893)	(74,483)	3,925
<b>Transfers to / (from) funds</b>	(31,502)			12	(31,490)	
<b>Surplus / (deficit) for year</b>	(48,202)	(37,890)	-	(19,881)	(105,973)	3,925

## Nature and purpose of funds

- 1) Daytime Operating fund - To enable the centre to operate and develop the facility for recreational purpose.  
 2) Big Lottery Fund - to complete the renovation of the Building  
 3) SAC marketing project - To Develop a new marketing strategy for the Speakers - Funds were returned to the council as no appropriate path forward could be found.  
 3) E Bike Project - To set up an e-bike hub at the centre.

## **SECTION D**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICK COMMUNITY LEISURE GROUP**

I report on the accounts of the charity for the year ended 31 May 2023 which are

#### **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. 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 other than disclosed below.

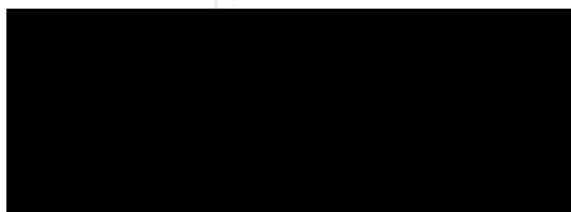
1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Charities Accounts (Scotland) Regulations, and
- to prepare accounts which accord with the accounting records and comply with section 9 of the 2006 Charities Accounts (Scotland) Regulations, and

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

The matter that has come to my attention is that in my examination of the accounting records of the charity, it was noted that a liability, under a standard security, for a loan from one of the trustees was not previously recorded as an outstanding liability. This liability has been repaid as part of the preparation for the transfer of the property and the standard security has been discharged. The trustees are aware of the importance of recording such liabilities going forward.

Signed: On behalf of DMH Accountancy Ltd



Dated

29/06/2023

Relevant Professional Qualification/professional body: ACMA / CIMA