

Kilmarnock Harrier & Athletic Club
(a Scottish Charitable Incorporated Organisation (SCIO))
Scottish Charity No – SC046169

Annual Report and Financial Statements
For the period 1 March 2024 to 28 February 2025

Trustees' Annual Report

For the period ended 28 February 2025

The trustees have pleasure in presenting their report together with the financial statements for the period 1 March 2024 to 28 February 2025.

Reference and Administrative Information

Charity name

Kilmarnock Harrier & Athletic Club

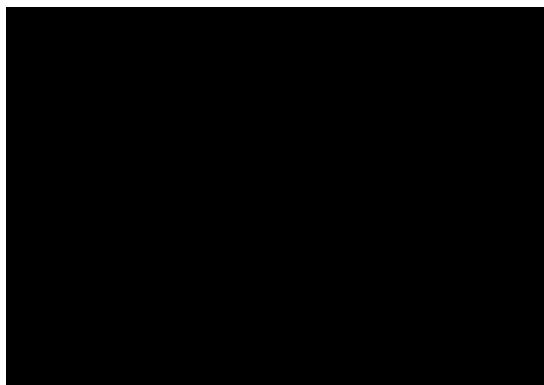
Charity no

SC046169

Address

Ayrshire Athletics Arena, Queens Drive, Kilmarnock KA1 3XF

Current Trustees



Structure, Governance and Management

Constitution

Kilmarnock Harrier & Athletic Club (the Club) is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 2 December 2015. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The Trustee Board are the charity's trustees. Membership of the Trustee Board is open to all members (including parents and guardians of children in the Club). To allow for some external knowledge and input to the running and development of the Club appointment as a Trustee is also open to interested members of the community, who the Club or the Board consider their participation will be of benefit to the Club.

Trustees are elected at the annual general meeting. There must be a minimum of three and a maximum of ten trustees.

Independent Examiner's Report to the Trustees of Kilmarnock Harrier & Athletic Club

I report on the accounts of the charity for the period ended 25 February 2025 which are set out on pages 6 to 9.

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) (d) of the 2006 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 2006 Accounts Regulations. 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.

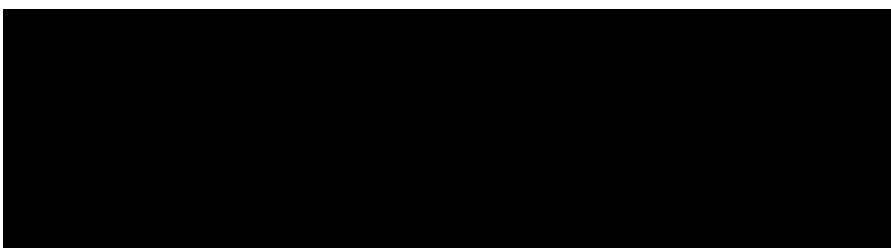
Independent examiner's statement

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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



Objectives and Activities

Charitable purposes

To provide promote and develop track and field activities, road running, cross country and related activities. In doing so the Club supports participation in sport and contributes to the wellbeing of the Community

Activities

The Club provides athletic coaching and competition to members of the community from age 9 upwards, based at the Ayrshire Athletics Arena, Kilmarnock.

The Club primarily operates on 4 nights a week with ancillary training groups taking place at other times throughout the week.

The Club operates an online membership database hosted by LoveAdmin which also supports the collection of membership fees on a monthly or annual basis. This gives the Club visibility over active membership numbers at all times. At end of February 2025 membership was higher at 350 (309) comprising - Junior 123, Senior (incl Veterans & U20) 146, and Family membership 81. In addition, we have 20 Associate members.

The Club introduced a Jog Squad group in late 2023 and has continued with this approach to attracting new senior members and to provide a pathway for runners into the club.

Our ability to bring in Junior athletes is at times limited due to available coaching capacity and at end February we had a waiting list of almost 70 junior athletes.

The Club's activities are made possible by the commitment and enthusiasm of a number of volunteers who deliver coaching and support the administration and organisation of the Club and events. Coaches are supported by the Club in their attendance and achievement of appropriate coaching qualifications.

Together with financial support from SportScotland the Club recruited 3 Club Together positions in September 2024 at a cost to the club of £19k per annum. These part time roles are intended to support and develop the administration and coaching activities of the Club, grow our membership and build our links in the community.

The Ayrshire Athletics Arena and its staff provide an excellent facility from which the Club operate

2024 / 25 key performance achievements

- Scottish Athletics Track & Field Club of the Year 2024
- Shortlisted in the Scottish Athletics Coach of the Year category
- Award winners at the Ayrshire Harriers and East Ayrshire Sports Council annual award events
- Medalists at the British Masters – Indoor & outdoors
- Medalists at Scottish & District championships across age categories
- British Indoor mile record (F40)
- World indoor middle distance records (M60)
- Medalists at various track, field, road and cross country relays across age categories
- CSSAL champions - competition encompasses the whole club from our youngest Under 11s all the way through to Masters
- YDL - 5th overall and qualified for the Scottish final ahead of a couple of composite teams

Financial review

A surplus of £2,234 (£4,804 -2024) was achieved by the Club from its core activities in the year.

The 2024 Roon the Toon achieved a surplus of £2,877

The Club's main sources of funding is annual membership fees. The Club is eligible to claim gift aid on a portion of membership fees earned, where consented to by the member.

AAA let costs remain the Clubs largest outlay and represent c 40% of Membership fees.

Following their appointment in October 2024, 50% of the annual cost of the Club Together Officer posts was paid in the financial year.

Management

The activities, strategic development and finances of the Club are overseen by a Board of trustees who meet periodically to consider the Club development plan, financial position and any material matters arising from the management committee.

A management committee meet monthly to consider the day to day activities of the Club including membership, capacity, events, competition, member welfare and general administration issues.

Reserves policy

The Trustees' policy is to retain approximately 6 months' worth of core running costs – facility lets, Club Together Fees, race entry fees and our Scottish Athletics annual affiliation - in order to meet commitments and to cover any unexpected expenditure. This expenditure stands at around £37k per annum

Unrestricted Reserves are in excess of this at £58k. The Trustees believe that this is an acceptable range but will continue to monitor the position.

Plans for future period

The trustees intend to continue to pursue the growth and development of the Club on a managed and controlled basis building on our recent successes.

The appointment of the new Club Together roles is considered key to support the development and growth of the club together with providing an improved administrative capability for a Club supporting 350 members. The financial implications of these appointments are not insignificant and in making the decision to create these roles the Trustees have considered, in the short term the capability enabled by the level of reserves held by the Club, the flexibility to increase membership fees and in the longer term the expectation that the efficiencies and growth the roles will support will be revenue positive in the medium term.

The Trustees are developing a "Target 2028" mission with 3 key targets:

- Membership growth
- Operational pathways in both athlete and coach development
- Representation in all athletics disciplines

We continue to support and develop the capabilities of our coaches and look to expand the pool of coaches. In doing so this assists our objective of managing the membership waiting list, building schools partnerships and other connections in the community.

Income & Expenditure Account – Period 1/3/24 to 28/2/25

		Income	Expenditure	Net 2024/25
	Note			
General Income & Expenditure				
Membership fees		49,473		49,473
Gift Aid		3,874		3,874
Let costs			19,843	(19,843)
Event Expenses – Race entry	1		3,500	(3,500)
Club Together Fees			11,118	(11,118)
SAF annual levy			2,333	(2,333)
League fees & subscriptions	2		2,500	(2,500)
Club Kit - Members		3,180	4,060	(880)
Club Kit – Volunteers & Recognition	3		2,690	(2,690)
Coaching courses			3,185	(3,185)
Sports Equipment			280	(280)
Kilmarnock hosted events		706	316	390
Race / Event materials & Equipment			587	(587)
Annual Awards event		1,501	3,461	(1,960)
Social events			2,313	(2,313)
IT Costs			1,240	(1,240)
Grants / Donations	4	1,992		1,992
Volunteer Expenses			104	(104)
PC Equipment			1,372	(1,372)
Miscellaneous	5	1,022	612	410
Sub Total – Surplus from normal activities		61,748	59,514	2,234
<u>Designated Reserves Income & Expenditure</u>				
Roon the Toon Event	7	76,997	52,927	24,070
J Young Award Fund	6	520	1,700	(1,180)
TOTAL INCOME & EXPENDITURE		139,265	114,139	25,124

Balance Sheet as at 28/2/25

<u>Assets</u>	2025 £	2024 £
Bank – Current Account	7,101	6,747
Bank – Deposit Account	51,834	51,134
Bank – Roon the Toon (Note 7)	98,686	74,616
<u>Liabilities</u>		
Creditors		-
NET ASSETS	<u>157,621</u>	<u>132,497</u>
<u>Reserves</u>		
Balance as at 1/3/24	132,497	
Surplus of Income over Expenditure 2024/25	25,124	
RESERVES TOTAL		<u>157,621</u>

(Reserves include £99,507 of designated reserves – See Note 6)

Prepared by ()

1st May 2025

Notes to Accounts

Note 1

Event Entry

National Track Relays	224	
Ayrshire Open Graded	1,160	
West XC Relays	361	
Ayrshire XC Relays	251	
Ayrshire XC	272	
West XC	345	
National XC	327	
National XC Relays	384	
Superteams	68	
6 Stage Relays	50	
Indoor Relays	58	3,500

Note 2

League Fees & Subscriptions

Ayrshire Harriers	40	
East Ayrshire Sports Council	40	
CSSAL	400	
YDL	640	
Scottish National League	350	
SAIL	780	
Glasgow Jaguars	250	2,500

Note 3

Club Kit – Volunteers & Recognition

CSSAL League - t-shirts	1,742	
SA T&F Club of the Year	948	2,690
Drawstring bags		

Note 4

Grants & Donations

Scottish Athletics	250	
Techhouse (re t shirts)	1742	1,992

Note 5

Miscellaneous Income / Expenses

Bank Interest	700	
Other	<u>322</u>	1,022

Trustee retirement recognition	150	
Stationery	35	
Other	<u>427</u>	612

Note 6

Designated Reserves

a. Other		
Balance Cfwd	2,000	
Addition	-	2,000

b. Roon the Toon		
Balance Cfwd	69,616	
2024/25 Surplus (Note 7)	<u>24,070</u>	93,686

c. Jim Young Award Fund		
Balance Cfwd	5,001	
Donation from [REDACTED]	520	
Awards made	<u>1,700</u>	3,821

Roon the Toon – Income & Expenditure

This represents the income / expenditure for the period of this financial statement. The 2024 Roon the Toon was held in June 2024. Some income for the 2024 event was recorded in the 2023/24 financial statement, and the income recorded this year includes income received from entries for the 2025 event as entry opened on 1 January 2025 and fully sold out prior to this financial year end.

On a stand alone basis the 2024 event achieved a surplus of £2,877 See Appendix 1 for details of the 2024 event financial statement

2024/25 financial year statement	
INCOME	£
Race Entry Fees	69,947
Event Sponsor Income	<u>7,050</u>
Total income	76,997
EXPENDITURE	
SA Levy	3,896
Race Timing	7,606
Traffic Management	11,055
Portaloo Hire	1,536
First Aid	1,773
T Shirts	11,288
Medals	2,986
5 Year Hoodies	805
Prize Money	3,030
Event promotion	1,226
Goody Bag contents	2,038
Donations	2,490
Website host costs	300
Scottish Athletics Conference sponsorship	1,500
Other	<u>1,398</u>
Total Expenditure	52,927
NET INCOME	24,070

Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and purpose of funds

Unrestricted funds (General Reserves) are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain several Bank accounts for the day-to-day running of the club. A separate Bank account is maintained for the financial administration of the annual “Roon the Toon” event

Restricted funds (Designated Reserves) may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

Kilmarnock Harrier & Athletic Club (SC046169)
Roon the Toon 2024 Event – Income & Expenditure

INCOME	£
Race Entry Fees	43,752
Event Sponsor Income	11,400
Team prize sponsor income	<u>600</u>
Total income	55,752
 EXPENDITURE	
SA Levy	3,896
Race Timing	7,594
Traffic Management	11,055
Portaloo Hire	1,536
First Aid	1,773
T Shirts	11,288
Medals	2,986
5 Year Hoodies	805
Prize Money	3,030
Event promotion	1,226
Goody Bag – Emp Biscuits, Water, Bananas	2,038
Donations	2,490
Scottish Athletics Conference Sponsorship	1,500
RTT website hosting	300
Other	<u>1,358</u>
Total Expenditure	55,875
 NET INCOME	 2,877

Note 1

Event Sponsor Income

Specsavers	3,000
East Ayrshire Leisure	2,000
Monarch FS	2,400
G H Resourcing	1,000
Blantyre Credit Union	1,000
MKM	1,000
Zenobe	<u>1,000</u>
TOTAL	11,400

Note 2

Team Prize Sponsor Income

Barnetts	150
J Guthrie & Co	150
Mackintosh & Wyllie	150
McSherry Halliday	150

TOTAL	600
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Note 3

Donations

East Ayrshire Churches	500
Homelessness	
Ayrshire Film Co	500
Rock Choir	400
Ayrshire Scouts	290
Centrestage	200
Salvation Army	200
Killie Cheerleaders	200
SERVS	50
Kilmarnock Parkrun	150

TOTAL	2,490
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