



LIVINGSTON ATHLETIC CLUB

Scottish Charitable Incorporated Organisation

No. SC046189

Annual Report and Financial Statements

1 January to 31 December 2016

www.livingstonac.com

Trustee's Annual Report

For the period ended 31 December 2016

The trustees have pleasure in presenting their report together with the financial statements for the financial period 1 January 2016 to 31 December 2016.

Reference and Administrative

Charity Name

Livingston Athletic Club (Livingston AC)

Charity Number

SC046189

Registered Address

3 Well Park, Ecclesmachan, Broxburn, EH52 6NU

Current Trustees

- [REDACTED] (Chair)
- [REDACTED] (Treasurer)
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

Structure, Governance and Management

Constitution

Livingston Athletic Club (the Club) is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 9 December 2015. The Club was previously an unincorporated association but changed its legal status to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 27 November 2016 following agreement at an extraordinary general meeting of the Club. It has a single tier structure and as such the trustees are members of the charity.

Appointment of Trustees

Members can elect trustees at the Club's Annual General Meeting. All trustees must be full members of the club and not be disqualified from being a charity trustee and not an employee of the club. Trustees are elected for a period of 1 year, but are eligible for re-election. There must be a minimum of 3 and a maximum of 8 trustees.

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 other material issues.

Objective and Activities

Charitable Purposes

The Club is a non-profit distributing charity whose principal objective is the advancement of participation in Athletics as a sport. This is achieved through the provision of coaching and facilities for participating in Athletics in accordance with the rules and regulations laid down by Scottish Athletics. In furtherance of these objectives, the Club seeks;

- To inspire an active, healthier lifestyle in individuals by encouraging inhabitants to take part in Athletics as a competitive sport.
- To provide recreational facilities, and to organise recreational activities, available to members of the public at large, with the object of improving the conditions of life.

- To advance education particularly among young people, through the provision of training in the skills and techniques of Athletics and demonstrating the values, such as integrity, dignity and respect, thereby encouraging positive relationships in the wider community.
- To do all lawful things which are deemed to further the objectives of the Club.

Activities

The Club provides athletics coaching and competition to members of the community from age 5 upwards, based at Craigswood Sports Centre, Livingston.

The Athletics Club offers training in all athletics disciplines, 4 nights per week, to over 150 children and adults from age 9 upwards, with a structure programme of team and individual competition throughout the year, from local to national level.

For children aged 5-12, the Club offer a recreational "Run, Jump & Throw" programme with weekly sessions during term time and holiday camps during school holidays, for over 130 children per week.

The Club's adult jogging group provides a recreational running opportunity for over 20 adults per week.

A programme of 6 track and field competitions, and 2 cross country competitions, are organised by the Club each year to provide our members with local competition opportunity and to raise funds from guest entries.

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. The volunteer coaching team is supported by several specialist coaches on a self employed basis.

Additionally, the Club employ a part time "Coaching, Pathways and Development Officer" with financial support from Scottish Athletics and West Lothian Council.

Achievements and Performance

2016 was another successful year for the club.

The club's adult recreational running group was launched at the beginning of the year and is now well established with a core of over 20 members. Athlete numbers in our "Run, Jump & Throw" programme for children aged 5-12 doubled over the year from 63 to over 130. Attendance at our summer camp also increased by over 50%.

Our paid "Club Together Officer" role was replaced with a "Coaching, Pathways and Development Officer" - the new post is focussed on recruiting and developing coaches and fostering athlete pathways, to ensure that a vibrant athletics club sits at the centre of sustainable athletics development within the community. There was initial success with this role, with new coaches recruited and capacity at the main athletics club sessions increased to approx. 150 athletes.

Highlights for team performances included: our U15 girls qualifying for the Indoor League final; our junior girls finishing 6th in the East District Cross Country Relay Championships; both the Central & South League and Forth Valley League teams retained their positions in their respective divisions; and the U15 and U17 girls 4x200m teams qualifying for the finals of the National Indoor Relay Championships.

Club athletes also won 7 individual medals at National Championships across sprints, jumps and combined events.

We continued to work closely with our partners at West Lothian Council and support their programme of schools athletics events, ensuring that there is a defined pathway from school athletics to club athletics.

Financial Review

Financial Review

The club's total income for the year was £56,975, with the main sources of income being training fees (£36,164) and entry fees from events (£5,624).

Expenditure for the year total £53,157, with the main expenses being facility hire costs (£11,900), competition entry (£7,054) and coaching (£6,104).

Overall this resulted in a small surplus of £3,817.

Reserves Policy

The charity's policy is to hold reserves that are equal to approximately 6 months of expenditure to cover any unpredictable circumstances.

Plans for Future Period

The club continues to grow and develop in line with its development plan.

To support the increased demand for training at the club, particularly in our recreational athletics programmes, we will be seeking to recruit additional paid coaches.

We will continue to work constructively with our partners at Scottish Athletics to develop the structure and governance of the Club.

Building on the successes of this year, the Club look for increased event participation and further success in 2017.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 9 November 2017 and signed on their behalf by:

Name:

[Redacted]

Date:

09/11/2017

Name:

[Redacted]

Date:

09/11/2017

[Redacted Signature Area]

Livingston Athletic Club

Independent examiner's report to the charity trustees

I report on the accounts of the Trust for the year ended 31 December 2016, which are set out on pages 1 to 6.

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

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

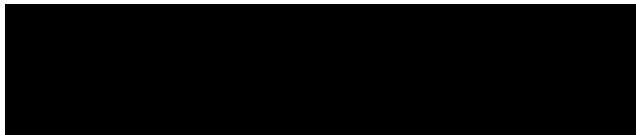
In the course of my examination, no matter has come to my attention

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.

Name:



Address:

Date: 3/11/17

Receipts and payments accounts

For the period from	01	01	2016	to	31	12	2016
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Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants		8,898			8,898	
Receipts from fundraising activities	10,351				10,351	
Membership Income	37,322				37,322	
Gross receipts from other charitable activities	404				404	
					-	
A1 Sub total	48,077	8,898	-	-	56,975	-
Total receipts	48,077	8,898	-	-	56,975	-
A3 Payments						
Expenses for fundraising activities	5,820				5,820	
Gross trading payments					-	
Membership costs	31,875				31,875	
Payments relating directly to charitable activities	6,863				6,863	
Grants and donations		6,898			6,898	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	1,702				1,702	
					-	
A3 Sub total	46,260	6,898	-	-	53,158	-
Total payments	46,260	6,898	-	-	53,158	-
Net receipts / (payments)	1,817	2,000	-	-	3,817	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,817	2,000	-	-	3,817	-

Section B Statement of balances

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	25,731				25,731	
	Surplus / (deficit) shown on receipts and payments account	1,817	2,000			3,817	
						-	
						-	
	Cash and bank balances at end of year	27,548	2,000	-	-	29,548	-
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

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

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

Signature

Print Name

Date of approval

			09/11/2017
			09/11/2017

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The grant funds contribute towards the cost of the club's development officers as part of the Scottish Athletics Club Together Project; towards the costs of our community Run, Jump & Throw athletics sessions and holiday camps; towards the costs of training and education for our coaching team; and towards our series of local track & field events and cross country events.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants	Community Training Sessions	WLC	1	500
	Development Staff	WLC	1	2,000
	Development Staff (2017)	WLC	1	2,000
	Development Staff	Sports Scotland	1	3,000
	T&F/Cross Country Events	LAP	1	918
	Education & Training	LAP	1	480
			Total	8,898

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

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 £
West Lothian Council		4,500		4,500	
Sport Scotland		3,000		3,000	
West Lothian Local Athletics Partnership		1,398		1,398	
				-	
Total	-	8,898		8,898	-
	-	-		-	-

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 £
Miscellaneous income	396				396	
Bank interest	8				8	
					-	
					-	
					-	
					-	
Total	404	-	-	-	404	-
	-	-	-	-	-	-

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 £
Education & Training	1,363				1,363	
Development Staff	5,500				5,500	
					-	
					-	
					-	
					-	
					-	
					-	
Total	6,863	-	-	-	6,863	-
	-	-	-	-	-	-

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted Funds				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	10,351				10,351	
Membership income	37,322				37,322	
Gross receipts from other charitable activities	404				404	25,731
Sub total	48,077	-	-	-	48,077	25,731
Total receipts	48,077	-	-	-	48,077	25,731
Payments						
Expenses for fundraising activities	5,820				5,820	
Gross trading payments						
Membership costs	31,875				31,875	
Payments relating directly to charitable activities	6,863				6,863	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	44,558	-	-	-	44,558	-
Total payments	44,558	-	-	-	44,558	-
Net receipts / (payments)	3,519	-	-	-	3,519	25,731
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,519	-	-	-	3,519	25,731

Nature and purpose of funds

Income from membership fees, training sessions and fundraising from club events is used to support the costs of running the club, including facility hire, competition entry fees, Scottish Athletics affiliation fees, transports, staff costs, equipment costs and education and training.

Additional analysis (3)

6 Breakdown of restricted funds

	Community Sessions	Development Staff	Events	Education & Training	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	500	7,000	918	480	8,898	
Receipts from fundraising activities					-	
Membership Income					-	
Gross receipts from other charitable activities					-	
Sub total	500	7,000	918	480	8,898	-
Total receipts	500	7,000	918	480	8,898	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Membership costs					-	
Payments relating directly to charitable activities					-	
Grants and donations	500	5,000	918	480	6,898	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	500	5,000	918	480	6,898	-
Total payments	500	5,000	918	480	6,898	-
Net receipts / (payments)	-	2,000	-	-	2,000	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	2,000	-	-	2,000	-

Nature and purpose of funds

The restricted grant funds contribute towards the cost of the club's development staff as part of the Scottish Athletics Club Together Project; towards the costs of our community Run, Jump & Throw athletics sessions and holiday camps; towards the costs of training and education for our coaching team; and towards our series of local track & field events and cross country events.