



LIVINGSTON
ATHLETIC CLUB

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ATHLETIC CLUB

Scottish Charitable Incorporated Organisation

No. SC046189

Annual Report

and

Financial Statements

1 April 2021 to 31 March 2022

www.livingstonac.com

Trustee's Annual Report

For the period ended 31 March 2022

The trustees have pleasure in presenting their report together with the financial statements for the financial period 1 April 2021 to 31 March 2022.

Reference and Administrative

Charity Name

Livingston Athletic Club (Livingston AC)

Charity Number

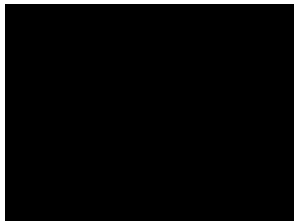
SC046189

Registered Address

Craigswood Sports Centre, Livingston, EH54 5ER

Current Trustees

-
-
-
-



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 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 days per week, to over 200 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 community "Run, Jump & Throw" programme with weekly sessions during term time and holiday camps during school holidays, for over 200 children per week.

The Club's adult jogging group provides a recreational running opportunity for over 35 adults per week.

A programme of 8 open competitions, across track & field and cross country, are organised by the Club each year to provide our members with a local competition opportunity and to generate income.

An additional closed series of events are offered monthly to members during the summer season to provide athletes with an introductory club level competition.

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 workforce is supported by several paid staff, directly employed by the club.

Unfortunately, due to the COVID-19 pandemic, club activity was operating under restrictions for part of the year. This particularly affected competitions in the early part of the summer and indoor training.

Financial Review

The club's income and expenditure was affected by the COVID-19 pandemic, with club activity operating under restrictions for part of the year.

The club's total income for the period was £89,982 with the main sources of income being from membership and training fees (£67,115) and receipts from fundraising activities (£19,628).

Expenditure for the year totalled £68,353, with the main expenditure relating primarily to the cost of providing services to our members (£48,710) and expenses for fundraising activities (£4,479).

Overall this resulted in a small surplus of £21,554.

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 made excellent progress in meeting the objectives of the 3 year development plan for the period 2018-2020. A new development to lead the club's recovery from the COVID-19 pandemic is currently under consultation.

To support the increased demand for training at the club, particularly in our community programmes, we will be seeking to recruit additional coaches and coaching assistants, and reviewing our training facility options to ensure we have access to sufficient indoor space to meet the needs of our members, both athletes and coaches.

A significant focus for the 2022/2023 period will be recruiting new staff to fill the vacancies in our staff team, re-building our community programmes, and continuing to adapt to the consequences of the COVID-19 pandemic.

Financial Statements

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.

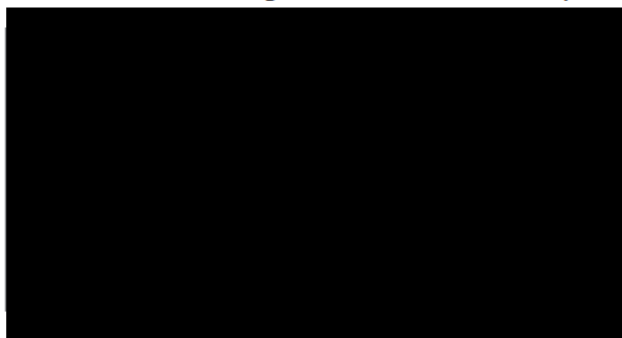
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (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 20 December 2022 and signed on their behalf by:

Name: [REDACTED]
Date: 20/12/2022

Name: [REDACTED]
Date: 20/12/2022



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2021		31	03	2022

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 £
A1 Receipts						
Donations					-	
Legacies					-	
Grants		3,195			3,195	8,279
Receipts from fundraising activities	19,628				19,628	9,959
Membership Income	67,115				67,115	12,610
Gross receipts from other charitable activities	44				44	
					-	
A1 Sub total	86,787	3,195	-	-	89,982	30,848
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Loans received	30,000				30,000	
A2 Sub total	30,000	-	-	-	30,000	-
Total receipts	116,787	3,195	-	-	119,982	30,848
A3 Payments						
Expenses for fundraising activities	4,479				4,479	1,216
Gross trading payments					-	-
Membership Costs	45,515	3,195			48,710	13,416
Payments relating directly to charitable activities	13,644				13,644	4,714
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	1,520				1,520	2,208
					-	-
A3 Sub total	65,158	3,195	-	-	68,353	21,554
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Loans repaid					-	
A4 Sub total	-	-	-	-	-	-
Total payments	65,158	3,195	-	-	68,353	21,554
Net receipts / (payments)	51,629	-	-	-	51,629	9,294
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	51,629	-	-	-	51,629	9,294

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	82,864				82,864	73,570
	Surplus / (deficit) shown on receipts and payments account	51,629	-			51,629	9,294
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	134,493	-	-	-	134,493	82,864

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

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

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

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

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

Signature

Print Name

Date of approval

		20/12/2022
		20/12/2022

Section C Notes to the Accounts

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

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	Individual / institution	Number of grants made	£
C2 Grants			
COVID-19	UKG	7	3,195
Total			3,195

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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	£
C3b Trustee remuneration - details	Authority under which paid

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (o herwise 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	Child of trustee	Coaching services	1,732	0

C6 Other information

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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			-	2,250
Sport Sco land			-	2,335
UKG		3,195	3,195	3,694
			-	
			-	
Total	-	3,195	3,195	8,279

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 £
Bank interest	44				44	
Miscellaneous income					-	
					-	
					-	
					-	
Total	44	-	-	-	44	-

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	1,056				1,056	273
Development Staff	12,588				12,588	3,336
Pavilion Refurbishment					-	1,105
					-	
					-	
					-	
					-	
					-	
					-	
Total	13,644	-	-	-	13,644	4,714

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	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
Receipts						
Donations					-	
Legacies					-	
Grants					-	250
Receipts from fundraising activities	19,628				19,628	9,959
Membership Income	67,115				67,115	12,610
Gross receipts from other charitable activities	44				44	
Sub total	86,787	-	-	-	86,787	22,819
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Loans received	30,000				30,000	-
Sub total	30,000	-	-	-	30,000	-
Total receipts	116,787	-	-	-	116,787	22,819
Payments						
Expenses for fundraising activities	4,479				4,479	1,216
Gross trading payments					-	-
Membership costs	45,515				45,515	7,722
Payments relating directly to charitable activities	13,644				13,644	2,379
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	1,520				1,520	2,208
Sub total	65,158	-	-	-	65,158	13,525
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Loans repaid					-	-
Sub total	-	-	-	-	-	-
Total payments	65,158	-	-	-	65,158	13,525
Net receipts / (payments)	51,629	-	-	-	51,629	9,294
Transfers to / (from) funds					-	
Surplus / (deficit) for year	51,629	-	-	-	51,629	9,294

Nature and purpose of funds

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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
	Staff, Education & Training	Community Programmes	Events & Equipment	Pavilion Refurbishment		
Receipts						
Donations					-	
Legacies					-	
Grants	3,195				3,195	8,029
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					-	
Sub total	3,195	-	-	-	3,195	8,029
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Loans received					-	
Sub total	-	-	-	-	-	-
Total receipts	3,195	-	-	-	3,195	8,029
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Membership costs	3,195				3,195	
Payments relating directly to charitable activities					-	8,029
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	3,195	-	-	-	3,195	8,029
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Loan repaid					-	
Sub total	-	-	-	-	-	-
Total payments	3,195	-	-	-	3,195	8,029
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

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APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Livingston Athletic Club						
Registered charity number		SC046189						
On the accounts of the charity for the period	Period start date				Period end date			
	Day	Month	Year	to	Day	Month	Year	
	01	April	2021		31	March	2022	
Set out on pages	1-6						(remember to include the page numbers of additional sheets)	
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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: <ul style="list-style-type: none"> • 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 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.							
Signed:							Date:	20.12.2022
Name:								
Relevant professional qualification(s) or body (if any):	MICB P.M Dip - Institute of Certified Bookkeepers Practice Licence: 22780							
Address:	52 Bankton Park East Murieston Livingston EH54 9BW							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

Nothing to report.