

REGISTERED CHARITY NUMBER: SC044865

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2017  
for  
Lauder Community & Leisure Centre

Mackay & Co  
Chartered Accountants  
Main Street  
Golspie  
Sutherland  
KW10 6RH

Lauder Community & Leisure Centre

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for the Year Ended 31 May 2017

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## Lauder Community & Leisure Centre

### Report of the Trustees for the Year Ended 31 May 2017

The trustees present their report with the financial statements of the charity for the year ended 31 May 2017. 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 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The aim of the organisation is to promote the health and wellbeing of the residents of Lauderdale, by providing recreational facilities, leisure and community activities to the general public, and to improve the conditions of life of the inhabitants of Lauderdale.

### **Significant activities**

The Leisure Centre provides a variety of services to the communities of Lauderdale. These include a family friendly café with a soft play area, which acts as a meeting place for various groups within the community, a gym with exercise equipment and weights, a sports hall and a studio that is used for professional fitness classes and by dance instructors. There is also a retail outlet that is leased to a local independent business which provides a regular income for the Leisure Centre, and contributes to the economic activity of the local area.

The centre is managed by a committee of volunteers who are all members of the local community, and classes are provided to centre users by self-employed professional instructors who also live locally.

The centre benefits the communities of Lauderdale by providing facilities and activities that enable residents to increase their activity levels, and engage socially with others in the community. This improves the health and wellbeing of all age groups from young families enjoying the soft play area through to our older residents taking part in walking football and guid fettle.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

2016/17 has been a challenging year for the centre. Income levels had been declining gradually for some time and changes to the management committee led to fewer fundraising activities during the year. The committee laid plans towards the end of the year for a programme of planned fundraising activities that would increase community engagement as well as contributing to funds. These activities include a Santa Fun Run, a quiz night and a series of car boot sales. These have been very successful in attracting a range of new users to the centre.

The café operation is proving to be popular and successful, attracting young families who make use of the soft play area, and older members of the community who come for coffee and a chat. The café contributes funds to meet the charity's objectives.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The Leisure Centre has four key sources of income

1. Membership fees and hall hire
2. Fundraising events
3. Rental income from the retail outlet
4. Grants

## **FINANCIAL REVIEW**

During the year it became apparent that income from users of the centre was declining and the centre needed to raise its profile in the community and widen its user base to continue. The management committee decided to focus on widening the activities of the centre and use fundraising activities to raise the profile of the centre. We reviewed our charging structure to ensure that our income matched our expenditure more closely, this along with the fundraising strategy has started to show returns and we expect the financial position to be much improved in the coming year.

## **FUTURE PLANS**

The management committee plans to continue to work towards widening access to the centre and increasing centre involvement in the community. An example of this is the current discussion with the Lauderdale Men's Shed with a view to siting this new community facility on the Leisure Centre grounds.

We are developing further links with the community, and are working with the Community Capacity Building Team within Scottish Borders Council to develop activities for older people within the community. Walking Football and New Age Kurling classes are scheduled to begin in August 2017.

We have formed a link with our local Coop store that will enable the centre to access the Coop Community fund, which will provide funding for an improvement to our gym facilities.

During the next 12 months, the LCLC will continue to ensure that there are accessible, affordable and cultural opportunities for Lauder and the wider Community, to provide facilities and other assistance to meet the growing needs of the Community.

The café hosts two support groups for new parents, Lauder Latchers who meet regularly to give breastfeeding support and the Baby Sling library who meet twice a month. This group offers support for parents of newborns and provides slings that enable the parents to carry their child close to their body. We recognize the fact that new parents can feel isolated, so we are happy to provide a friendly environment for them to come together and socialise. Both groups are opportunities for new parents to meet over cake and coffee to chat and share their experiences. The cafeteria is a breast feeding friendly zone, and the soft play area allows small children to play in a safe space while their parents relax with a coffee.

The Centre continues to offer a diverse range of fitness classes, Spinning, Boxercise and Kettlercise to name just three. We also have activities for children including ballet classes, and Jolly Jim for pre-schoolers. For older members of the community the Guid Fettle class offers a gentle programme of exercise and has a small but dedicated following, and we plan to run Walking Football and New Age Kurling during 2017. A weekly walking group for mums with wee ones in buggies is proving to be very popular. The LCLC periodically reviews the schedule of classes offered and canvasses our patrons directly or by questionnaires to determine if there are other activities they would like introduced. One of our instructors offers a range of services from fitness assessments to tailored diet and exercise plans. Fundamentally our aim is to listen and deliver to our patrons. We are here to offer the best possible facilities we can for the local community.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Lauder Community and Leisure Centre became a Scottish Charitable Incorporated Organisation on 20th May 2014 and its governing document is its Constitution.

## Lauder Community & Leisure Centre

### Report of the Trustees for the Year Ended 31 May 2017

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The Trustees meet on a monthly basis. All decisions are taken at the monthly Trustees meetings and any urgent items/emergencies are dealt with as and when they arise and the full Board are advised as soon as possible.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

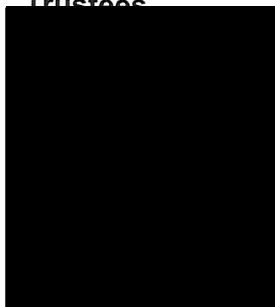
### **Registered Charity number**

SC044865

### **Principal address**

East High Street  
LAUDER  
Berwickshire  
TD2 6SX

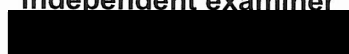
### **Trustees**



Secretary  
Vice-chair  
Chair  
Treasurer

- appointed 19.2.17
- appointed 19.2.17
- appointed 19.2.17
- appointed 19.2.17
- resigned 11.6.17
- appointed 19.2.17
- resigned 11.6.17
- appointed 19.2.17
- resigned 18.5.17
- appointed 19.2.17
- resigned 18.5.17
- appointed 19.2.17
- resigned 18.5.17

### **Independent examiner**

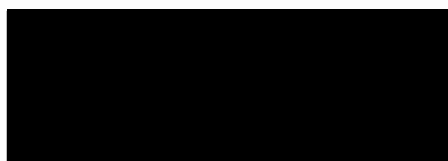


Mackay & Co  
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Main Street  
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KW10 6RH

Lauder Community & Leisure Centre

Report of the Trustees  
for the Year Ended 31 May 2017

Approved by order of the board of trustees on ..... and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
Lauder Community & Leisure Centre

I report on the accounts for the year ended 31 May 2017 set out on pages six 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. 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.

  
Mackay & Co  
Chartered Accountants  
Main Street  
Golspie  
Sutherland  
KW10 6RH

Date: 4<sup>th</sup> February 2018

Lauder Community & Leisure Centre

Statement of Financial Activities  
for the Year Ended 31 May 2017

	Not es	Unrestricted funds £	Restricted fund £	31.5.17 Total funds £	31.5.16 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	38,573	-	38,573	46,333
Other trading activities	3	<u>25,011</u>	<u>-</u>	<u>25,011</u>	<u>5,872</u>
<b>Total</b>		63,584	-	63,584	52,205
 <b>EXPENDITURE ON</b>					
Trading activities		26,399	-	26,399	3,338
<b>Charitable activities</b>					
Leisure centre		43,859	-	43,859	46,455
Other		<u>1,837</u>	<u>-</u>	<u>1,837</u>	<u>3,911</u>
<b>Total</b>		<u>72,095</u>	<u>-</u>	<u>72,095</u>	<u>53,704</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(8,511)	-	(8,511)	(1,499)
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>15,928</u>	<u>-</u>	<u>15,928</u>	<u>17,427</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,417</u></u>	<u><u>-</u></u>	<u><u>7,417</u></u>	<u><u>15,928</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

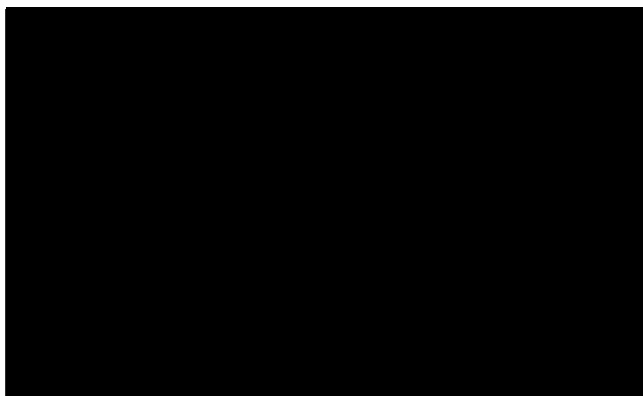


Lauder Community & Leisure Centre

Balance Sheet  
At 31 May 2017

	Not es	Unrestricted funds £	Restricted fund £	31.5.17 Total funds £	31.5.16 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	5,511	-	5,511	7,348
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<u>1,906</u>	<u>-</u>	<u>1,906</u>	<u>8,580</u>
<b>NET CURRENT ASSETS</b>		<u>1,906</u>	<u>-</u>	<u>1,906</u>	<u>8,580</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,417</u>	<u>-</u>	<u>7,417</u>	<u>15,928</u>
<b>NET ASSETS</b>		<u><u>7,417</u></u>	<u><u>-</u></u>	<u><u>7,417</u></u>	<u><u>15,928</u></u>
<b>FUNDS</b>	8				
Unrestricted funds				<u>7,417</u>	<u>15,928</u>
<b>TOTAL FUNDS</b>				<u><u>7,417</u></u>	<u><u>15,928</u></u>

The financial statements were approved by the Board of Trustees on .....4/02/2018.....  
and were signed on its behalf by:



## 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 2015)', 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.

### **Tangible fixed assets**

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

Plant and machinery	-	25% on reducing balance
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### **Taxation**

The charity is exempt from tax on its charitable activities.

## 2. DONATIONS AND LEGACIES

	31.5.17	31.5.16
	£	£
Admissions	<u>38,573</u>	<u>46,333</u>

## 3. OTHER TRADING ACTIVITIES

	31.5.17	31.5.16
	£	£
Fundraising events	-	811
Cafe income	<u>25,011</u>	<u>5,061</u>
	<u>25,011</u>	<u>5,872</u>

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2017 nor for the year ended 31 May 2016.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2017 nor for the year ended 31 May 2016.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2017

**5. STAFF COSTS**

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

General	31.5.17 <u>4</u>	31.5.16 <u>4</u>
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No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	46,333	-	46,333
Other trading activities	<u>5,872</u>	<u>-</u>	<u>5,872</u>
<b>Total</b>	52,205	-	52,205
<b>EXPENDITURE ON</b>			
Trading activities	3,338	-	3,338
<b>Charitable activities</b>			
Leisure centre	46,455	-	46,455
Other	<u>3,911</u>	<u>-</u>	<u>3,911</u>
<b>Total</b>	53,704	-	53,704
<b>NET INCOME/(EXPENDITURE)</b>	(1,499)	-	(1,499)
<b>Transfers between funds</b>	<u>4,278</u>	<u>(4,278)</u>	<u>-</u>
<b>Net movement in funds</b>	2,779	(4,278)	(1,499)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	13,149	4,278	17,427
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>15,928</u>	<u>-</u>	<u>15,928</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2017

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 June 2016 and 31 May 2017	<u>11,259</u>
<b>DEPRECIATION</b>	
At 1 June 2016	3,911
Charge for year	<u>1,837</u>
At 31 May 2017	<u>5,748</u>
<b>NET BOOK VALUE</b>	
At 31 May 2017	<u>5,511</u>
At 31 May 2016	<u>7,348</u>

Current value of equipment is estimated as £4,385.

**8. MOVEMENT IN FUNDS**

	At 1.6.16 £	Net movement in funds £	At 31.5.17 £
<b>Unrestricted funds</b>			
General fund	14,205	(7,123)	7,082
Cafe operations	<u>1,723</u>	<u>(1,388)</u>	<u>335</u>
	15,928	(8,511)	7,417
<b>TOTAL FUNDS</b>	<u>15,928</u>	<u>(8,511)</u>	<u>7,417</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	38,573	(45,696)	(7,123)
Cafe operations	<u>25,011</u>	<u>(26,399)</u>	<u>(1,388)</u>
	63,584	(72,095)	(8,511)
<b>TOTAL FUNDS</b>	<u>63,584</u>	<u>(72,095)</u>	<u>(8,511)</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2017.

Lauder Community & Leisure Centre

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2017

	31.5.17 £	31.5.16 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Admissions	38,573	46,333
<b>Other trading activities</b>		
Fundraising events	-	811
Cafe income	<u>25,011</u>	<u>5,061</u>
	<u>25,011</u>	<u>5,872</u>
<b>Total incoming resources</b>	63,584	52,205
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Cafe purchases	9,816	835
Wages	16,583	2,446
Other trading costs	<u>-</u>	<u>57</u>
	26,399	3,338
<b>Charitable activities</b>		
Wages	14,767	12,809
Rates and water	1,171	1,435
Insurance	2,824	2,012
Light and heat	7,034	6,669
Telephone	569	523
Postage and stationery	-	192
Sundries	271	1,457
Subcontractors	12,695	15,318
Subscriptions	2,570	2,112
General repairs & maintenance	998	1,627
Closure of Leadervale Leisure	<u>-</u>	<u>761</u>
	42,899	44,915
<b>Other</b>		
Plant & machinery depreciation	1,837	3,911
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>960</u>	<u>1,540</u>
<b>Total resources expended</b>	<u>72,095</u>	<u>53,704</u>
<b>Net expenditure</b>	<u>(8,511)</u>	<u>(1,499)</u>

This page does not form part of the statutory financial statements