

TEAM EAST LoTHIAN AC

Scottish Charity No – SC045501

Annual Report and Financial Statements

For the year ended 31 March 2018

TRUSTEE'S ANNUAL REPORT

For the year ended 31 March 2018

The trustees have pleasure in presenting their report together with the financial statements for the financial period 1 April 2017 to the year ended 31 March 2018.

REFERENCE and ADMINISTRATIVE

Charity name

Team East Lothian AC

Charity no

SC045501

Address

Meadowmill Sports Centre, By Tranent, East Lothian, EH33 1LZ

Current Trustees

Graham McPheat

Chair

Stuart Donnelly

Secretary

Dale Callander

Treasurer

Jamie Bowie

Mike Howard

Nial Gemmell

Kenneth Stewart (resigned 20 Jan 18) Laura Bullen (resigned 31 Aug 18)

Stuart Steven (resigned 13 Jan 18)

STRUCTURE, GOVERNANCE and MANAGEMENT

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 18 March 2015. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 18 March 2015. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

At each AGM, all trustees will stand down and can be re-elected unless they have given notice to resign their post. Members can elect trustees at the club's Annual General Meeting and, if a trustee ceases to hold office during the year, the Board of Trustees can appoint a new trustee. All trustees must be members of the club and must not be disqualified from acting as a charity trustee. There must be a minimum of 3 and maximum of 10 trustees.

OBJECTIVES and PURPOSE

Charitable Purposes

The Club is a non-profit charity whose principal purpose is

- To provide facilities for and to promote participation of the whole community in the sport of athletics in the East Lothian area, including Track and Field, Cross Country and Road Running.
- To foster and create an environment in East Lothian where talent in athletics can be identified, encouraged and developed.
- To successfully provide the training, coaching and competition opportunities, which will allow athletes to maximise and fulfil their potential in the sport of athletics.
- To support, retain and develop the coaches and additional sports specialists as well as the officials, administrators and volunteers involved in The Club.
- To work with local partners and athletics clubs in East Lothian, as well as Regional and National interested parties and organisations for the furtherance and development of athletics in East Lothian.
- To affiliate to the governing body of athletics, namely Scottish Athletics Ltd (SAL), and comply with and uphold the Rules and Regulations of both SAL and UK Athletics.
- To do all such other things as shall further the objectives of The Club.

- To engage in our local community, using sport as a vehicle for change and improvement.

Achievements and Performance

Season 2017-18 has been one of both consolidation and growth for Team East Lothian AC. Membership numbers sit at around 110 which represents good consolidation. Perhaps more encouragingly, are the signs that our long term strategy of athletes being fed into TEL AC via our three smaller partner clubs – Dunbar, Haddington and Musselburgh – is bearing more long-term rewards, as we have enjoyed a year of particularly strong representation at U13 and U15 level at all disciplines – indoor track, outdoor track, cross country and road racing. As these cohorts move through the age groups, and we maintain a throughput of younger athletes, we hope this will translate into stronger and more consistent representation at U17 and eventually U20 age groups also. Maintaining participation at these age groups is a consistent challenge for all sports and athletics club, and we in particular appear vulnerable to members moving on when their schooling ends and they transition to University, but having more younger athletes who have come through the ranks and been part of our system for a longer period of time gives us confidence that this is something we can develop further in the coming years.

Season 2017-18 has seen us continue to record a series of excellent performances across a range of disciplines. In the summer outdoor season, we saw our U13 and U15 teams compete very strongly at lower age group YDL. Our older athletes competed as part of Team Forth Valley in the upper age group YDL and also acquitted themselves very well, qualifying for the regional final. On an individual level, TEL athletes competed with distinction at District and National competitions, gaining a number of medals and places in finals. This was repeated at Scottish Schools events, albeit not wearing the purple of TEL. Our own Open Graded events at Meadowmill continued to grow and flourish, with TEL particularly well represented in what were record entries. Throughout the year there was also individual success and representation on the track – Maria Lyle, Cera Gemmell and Adam Hoole to the fore in this regard. Patterns of high participation and high achievement were repeated in the indoor track season – particularly in the Indoor League where we were able to field A and B teams in some categories – and also during the cross country season, where the Borders Cross Country league was regularly dominated by athletes in the purple vests of TEL.

Financial Review

Team East Lothian's receipts for the year were £73,721. This included income from donations (£12,342), grant income (£18,500), fundraising (£7,537) and other trading receipts (£35,343).

Grant income comprised £10,000 from SportScotland, £5,500 from the Robertson Trust and 2 grants from Scottish Athletics as £2,000 from community development and £1,000 for equality.

Expenses for the year were a total of £47,002, with the main expenses being coaching costs (£21,561), league & competition entries (£5,547), bus costs (£4,520), equipment purchases (£4,905) and track hire (£4,181).

Overall this resulted in a surplus of £26,719, mainly attributable to restricted grants received. Payments have been made to 2 trustees in accordance with the charity's constitution for coaching services and relevant expenses on behalf of the charity totaling £1,673.

Reserves Policy

The charity currently holds £3,000 in a separate reserves account. This amount is being reviewed in line with the development of a formal reserves policy.

Plans for future period

There are significant plans for TEL moving forward and the last 12 months has been a period where we have been involved in developing a series of exciting plans. With support from the Robertson Trust we have been able to create a Community Engagement Officer role and have appointed Lynda Gilroy to this post. This is a hugely significant development for us as we move forward with our plans for increased levels of community engagement and to increase the reach of youth athletics participation across the county. At the time of reporting there are also plans to create a part-time Club Officer to further support the activity of the club.

Plans are ongoing to further refine the organisation of coaching groups across the various event groups – sprints, endurance and jumps and throws, in order that athletes can be part of sessions and coaching best tailored to their abilities and requirements. Our programme of strength and conditioning and physical literacy sessions will further complement this.

There has also been much activity with regards to fundraising and marketing. Special thanks here are due to Stuart Donnelly who has been at the centre of this activity and we are exploring various funding options which would allow us to think about more investment in and development of our facilities at Meadowmill. This would be in partnership with East Lothian Council and Enjoy Leisure and exploration is taking place around possible funding opportunities for a covered seating area, possible pole vault facilities and the creation of a dedicated indoor TEL space for weights and strength and conditioning activity.

As indicated at the start of the report the last 12 months has seen some changes to our group of Trustees. Thanks should be recorded to Kenny Stewart and Stuart Steven for all their various contributions prior to stepping down at various points during 2017-18. Special thanks are also due to the contributions of Lesley Pirie who is in the process of beginning to step back from her role as Club Administrator.

**STATEMENT OF RECEIPTS and PAYMENTS –
For the year ended 31 March 2018**

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/03/2018	Total Funds Period Ended 31/3/2017
<u>Receipts</u>	£	£	£	£
Donations	11,642	700	12,342	3,228
Grants	-	18,500	18,500	4,500
Receipts from fundraising activities	7,537	-	7,537	6,679
Gross trading receipts	35,344	-	35,344	29,359
Total receipts	54,522	19,200	73,722	43,768
<u>Payments</u>				
Expenses for fundraising activities	1,723	-	1,723	2,894
Gross trading payments	44,712	492	45,204	41,434
Governance cost	75	-	75	50
Total payments	46,511	492	47,003	44,378
Net receipts/ (payments)	8,011	18,708	26,719	(609)
Transfers to/(from) funds	375	(375)	-	-
Surplus/(deficit) for year	8,387	18,333	26,720	(609)

**STATEMENT OF BALANCES –
As at 31 March 2018**

<u>Cash Funds</u>	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
Cash and bank balances at the start of the year	2,905	2,247	5,153	5,762
Surplus/(deficit) shown on receipts and payments	8,387	18,333	26,720	(609)
	<hr/> 11,292	<hr/> 20,580	<hr/> 31,873	<hr/> 5,153

<u>Bank and Cash Balances</u>	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
Bank current account	8,293	19,263	27,556	3,417
Savings account		1,317	1,317	1,736
Reserves account	3,000	-	3,000	-
Paypal account			-	-
	<hr/> 11,293	<hr/> 20,580	<hr/> 31,873	<hr/> 5,153

Signed by two trustees on behalf of all the trustees

Signature

GRAHAM M. PHEAT



Print Name

Graham McPheat

Jamie Bowie

**NOTES TO THE ACCOUNTS -
For the year ended 31 March 2018**

1. 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)

2. Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a current bank account and paypal account for the day-to-day running of the club. The Charity is developing a prudent reserves policy and has moved an initial £3,000 to a separate account for this purpose.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year £19,200 was received to enable the charity to further its community engagement work, make small equipment purchases and continue to develop coaches. £200 received during the year, was used towards educational talks costing £246 with the excess transferred from unrestricted funds. £241 of the charity's access fund was used to subsidise training fees in line with the funds requirements.

3. Trustee remuneration

One trustee was remunerated during the year. All coaching fees are paid from unrestricted funds.

	2018	2017
	£	£
Jamie Bowie – Coaching services	608	63
Stuart Donnelly – Coaching services	-	702
	<u>608</u>	<u>765</u>

Payments to trustees performing coaching services to the club are permitted under section 8 of the Charity's Constitution and follow rules set out in section 67 of the Charities and Trustee Investment (Scotland) Act 2005.

4. Trustee expenses

	2018	2017
	£	£
Jamie Bowie – expenses related to fundraising, small equipment purchased and coaching events from unrestricted funds	286	520
Stuart Donnelly – expenses related to purchase of equipment from restricted and unrestricted funds	779	-
	<u>1,065</u>	<u>1,065</u>

5. Transactions with trustees and connected persons

There were no transactions with trustees and connected persons other than those listed above as remuneration or expenses.

6. Governance costs

	2018	2017
	£	£
Independent examiner's payment from unrestricted funds	75	50

7. Transfers between funds

£246 was spent in accordance with a donation from Scottish Building Society of £200 for small educational talks. The excess of £46 was transferred from unrestricted funds as the charity's share of costs. The charity offers members use of a restricted fund that provides discounted training fees for qualifying individuals. £421 was transferred from restricted to unrestricted funds in accordance with this scheme.

ANALYSIS OF RECEIPTS AND PAYMENTS

1. Donations

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/03/2018	Total Funds Period Ended 31/3/2017
	£	£	£	£
4J Studios	10,000	-	10,000	-
Scottish Building Society		200	200	-
Viridor	-	500	500	-
Member donations	1,562	-	1,562	2,628
Haddington Triathlon Club	80	-	80	
East Lothian Leopards				600
	<u>11,642</u>	<u>700</u>	<u>12,342</u>	<u>3,228</u>

2. Grants

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/03/2018	Total Funds Period Ended 31/3/2017
	£	£	£	£
SportScotland – Awards for all		10,000	10,000	-
Robertson Trust		5,500	5,500	-
Scottish Athletics		3,000	3,000	
Sportscotland – Direct Investment				4,500
		<u>18,500</u>	<u>18,500</u>	<u>4,500</u>

3. Gross receipts from other charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/03/2018	Total Funds Period Ended 31/3/2017
	£	£	£	£
Training fees	22,019		22,019	15,669
Competition entries	2,084		2,084	1,830
Kit purchased	1,002		1,002	1,001
Bus receipts	2,882		2,882	839
Run Jump Throw	7,043		7,043	8,875
Adult sessions	310		310	674
Miscellaneous	3		3	471
	<u>35,343</u>		<u>35,343</u>	<u>29,359</u>

4. Payments relating directly to charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31/03/2018	Total Funds Period Ended 31/3/2017
	£	£	£	£
Coaching costs	21,315	246	21,561	20,117
Finance and administration	581		581	3,450
Track hire	4,181		4,181	2,818
League & competition entries	5,547		5,547	4,624
Equipment	4,659	246	4,905	2,400
Kit ordered	2,526		2,526	2,891
Bus hire & travel expenses	4,520		4,520	3,311
Coach and officials education	-		-	540
Scottish Athletics affiliation	561		561	548
Miscellaneous	823		823	737
	<hr/>	<hr/>	<hr/>	<hr/>
	44,712	492	45,204	41,434

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
Team East Lothian AC

Registered charity number

SC 045501

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
01	APRIL	2017	to	31	MARCH	2018

Set out on pages

(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. 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 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 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:

N Moffat
NIWOLA MOFFAT
FCCA MAAT

Date: 15-6-18

Relevant professional qualification(s) or body (if any):

Address:

30 MEADOWPARK
MADDINGTON
EH41 4DS

*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